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of ContentsUNITED STATESSECURITIES AND EXCHANGE COMMISSIONWashington, D.C. 20549FORM 10-KâAnnual Report Pursuant to Sectionâ13 or 15(d) of the Securities Exchange Act of 1934For the Fiscal Year Ended April 30, 2025 orâTransition Report Pursuant to Sectionâ13 or 15(d) of the Securities Exchange Act of 1934For the Transition Period From toCommission File Number: 001-37784

GMSA INC.(Exact name of registrant as specified in its charter)

Delaware46-2931287(State or other jurisdiction of incorporation or organization)(I.R.S. Employer Identification No.)100 Crescent Centre Parkway, SuiteâA 800,Tucker,Georgia30084(Address of principal executive offices)(Zip code)(800)â392-4619(Registrantâs telephone number, including area code)SECURITIES REGISTERED PURSUANT TO SECTIONâ12(b) OF THE ACT:Title of each classTrading Symbol(s)Name of each exchange on which registeredCommon Stock, par value \$0.01 per shareGMSNew York Stock ExchangeSECURITIES REGISTERED PURSUANT TO SECTIONâ12(g) OF THE ACT: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Ruleâ405 of the Securities Act.â Yesâ â Noâ âIndicate by check mark if the registrant is not required to file reports pursuant to Sectionâ13 or Sectionâ15(d) of the Act.â Yesâ â Noâ âIndicate by check mark whether the registrant (1)âhas filed all reports required to be filed by Sectionâ13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12âmonths (or for such shorter period that the registrant was required to file such reports), and (2)âhas been subject to such filing requirements for the past 90âdays.â Yesâ â Noâ âIndicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Ruleâ405 of RegulationâS-T (âASâ232.405 of this chapter) during the preceding 12âmonths (or for such shorter period that the registrant was required to submit such files).â Yesâ â Noâ âIndicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of âlarge accelerated filerâ âfilerâ âaccelerated filerâ âsmaller reporting companyâ and âemerging growth companyâ in Ruleâ12b-2 of the Exchange Act.Large accelerated filerâ âAccelerated filerâ âNon-accelerated filerâ âSmaller reporting companyâEmerging growth companyâIf an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. âIndicate by check mark whether the registrant has filed a report on and attestation to its managementâs assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. âIf securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statementsof the registrant included in the filing reflect the correction of an error to previously issued financial statements. âIndicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive-based compensation received by any of the registrantâs executive officers during the relevant recovery period pursuantto â240.10D-1(b). âIndicate by check mark whether the registrant is a shell company (as defined in Ruleâ12b-2 of the Exchange Act).â Yesâ â Noâ âThe aggregate market value of the common stock of the Registrant held by non-affiliates of the Registrant on Octoberâ31, 2024, the last business day of the Registrantâs most recently completed second fiscal quarter, was \$3,471.3âmillion (based on the closing sale price of the Registrantâs common stock on that date as reported on the New York Stock Exchange).There were 38,059,080 shares of the registrantâs common stock, par value \$0.01 per share, outstanding as of Mayâ31, 2025.DOCUMENTS INCORPORATED BY REFERENCE:Portions of the Registrantâs Definitive Proxy Statement for its 2025 Annual Meeting of Stockholders are incorporated by reference into Part III of this Annual Report on Form 10-K.K-Table of ContentsFORM 10-KTABLE OF CONTENTSPART IItem 1Business4Item 1ARisk Factors10Item 1BUnresolved Staff Comments20Item 1CCybersecurity20Item 2Properties21Item 3Legal Proceedings21Item 4Mine Safety Disclosures21PART IIItem 5Market for Registrantâs Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities22Item 6Reserved24Item 7Managementâs Discussion and Analysis of Financial Condition and Results of Operations25Item 7AQuantitative and Qualitative Disclosures About Market Risk39Item 8Financial Statements and Supplementary Data40Item 9Changes in and Disagreements With Accountants on Accounting and Financial Disclosure85Item 9AControls and Procedures85Item 9BOther Information86Item 9CDisclosure Regarding Foreign Jurisdictions that Prevent Inspections86PART IIIItem 10Directors, Executive Officers and Corporate Governance87Item 11Executive Compensation87Item 12Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters87Item 13Certain Relationships and Related Party Transactions and Director Independence87Item 14Principal Accountant Fees and Services87PART IVItem 15Exhibits and Financial Statements Schedules88Item 16Form 10-K Summary91Table of ContentsBASIS OF PRESENTATIONOur fiscal year ends on Aprilâ30 of each year. References in this Annual Report on Formâ10-K to a fiscal year mean the year in which that fiscal year ends.CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTSThis Annual Report on Formâ10-K contains âforward-looking statementsâ within the meaning of the Private Securities Litigation Reform Act of 1995, Sectionâ27A of the Securities Act of 1933, as amended (the âSecurities Actâ), and Sectionâ21E of the Securities Exchange Act of 1934, as amended (the âExchange Actâ). You can generally identify forward-looking statements by our use of forward-looking terminology such as âanticipateâ âbelieveâ âcontinueâ âcouldâ âestimateâ âexpectâ âintendâ âmayâ âmightâ âplanâ âpotentialâ âpredictâ âseekâ âshouldâ âor the negative thereof or other variations thereon or comparable terminology. In particular, statements about the markets in which we operate, including growth of our various markets, and statements about our expectations, beliefs, plans, strategies, objectives, prospects, assumptions or future events or performance contained in this Annual Report on Formâ10-K in Itemâ1A, âRisk Factorsâ âItemâ7, âManagementâs Discussion and Analysis of Financial Condition and Results of Operationsâ âand Itemâ1, âBusinessâ are forward-looking statements.We have based these forward-looking statements on our current expectations, assumptions, estimates and projections. While we believe these expectations, assumptions, estimates and projections are reasonable, such forward-looking statements are only predictions and involve known and unknown risks and uncertainties, many of which are beyond our control. These and other important factors, including those discussed in this Annual Report on Formâ10-K in Itemâ1A, âRisk Factorsâ âItemâ7, âManagementâs Discussion and Analysis of Financial Condition and Results of Operationsâ âand Itemâ1, âBusinessâ âmay cause our actual results, performance or achievements to differ materially from any future results, performance or achievements expressed or implied by these forward-looking statements. Some of the factors that could cause actual results to differ materially from those expressed or implied by the forward-looking statements include:âgeneral business, financial market and economic conditions, including inflation and deflation, changes in interest rates, geopolitical conflicts, an economic downturn or recession and capital market volatility;âour dependency upon the cyclical commercial and residential construction markets, both new and repair and remodeling, or R&R, including any impact from a decline or delay in residential or commercial construction activity, including from disruptions caused by the inability of commercial borrowers to repay their debt obligations, and from the availability or cost of financing;âcompetition in our industry and the markets in which we operate;âconsolidation in our industry;âgeneral labor shortages, including as a result of changes in immigration policy and enforcement, could negatively impact the availability of labor or increase labor costs, including for our customers given that a meaningful portion of the construction labor force is comprised of immigrants, which could adversely impact customer demand for our products;âthe fluctuations in prices and mix of the products we distribute and our ability to pass on price increases to our customers and effectively manage inventories and margins in both inflationary and deflationary pricing environments;âour ability to successfully implement our growth strategy, including identifying, successfully consummating and integrating acquisitions, opening new branches and expanding our product offerings;âour ability to successfully expand into new geographic markets;âproduct shortages, other disruptions in our supply chain or distribution network and potential loss of relationships with key suppliers, including increased shipping costs and delays and heightened risks relating to sourcing products from international suppliers, including risks relating to new or increased tariffs and other trade policies;1Table of Contentsâour ability to manage operating costs and achieve the anticipated benefits from our cost reduction and productivity initiatives;âthe potential loss of any significant customers or reduction in volume of purchases by our significant customers;âour ability to identify and maintain attractive locations for our operations and our ability to renew our leases on favorable terms or find comparable replacement; âour ability to effectively manage our inventory as our sales volume or the prices of the products we distribute fluctuate;âsignificant fluctuations in fuel costs or shortages in the supply of fuel;ânatural or man-made disruptions to our facilities or equipment;âthe risk of our Canadian operations, including currency rate fluctuations;âour ability to continue to anticipate and address evolving consumer demands;âexposure to product liability and various other claims and litigation, and the adequacy and costs of insurance related thereto;âoperating hazards that may cause personal injury or property damage;âthe impact of and volatility in the political, legal and regulatory environments in which we operate, including tariffs and other policies associated with the current U.S. presidential administration;âour inability to engage in activities that may be in our best long-term interests because of restrictions in our debt agreements;âour current level of indebtedness and our ability to incur additional indebtedness, including to fund acquisitions;âour ability to obtain additional financing on acceptable terms, if at all;âour ability to attract and retain key employees while controlling costs, including the impact of labor and trucking shortages;âcybersecurity breach, including misappropriation of our customersâ confidential information, or suppliersâ confidential information, and the potential costs related thereto;âa disruption in our IT systems and costs necessary to maintain and update our IT systems;âthe imposition of new tariffs and other trade barriers, or increases in existing tariffs, and the effect of any retaliatory trade measures; andâother risks and uncertainties, including those listed in Item 1A, âRisk Factorsââ2Table of ContentsGiven these risks and uncertainties, you are cautioned not to place undue reliance on such forward-looking statements. The forward-looking statements contained in this Annual Report on Formâ10-K are not guarantees of future performance, and our actual results of operations, financial condition and liquidity, and the development of the industry in which we operate, may differ materially from the forward-looking statements contained in this Annual Report on Formâ10-K. In addition, even if our results of operations, financial condition and liquidity, and events in the industry in which we operate, are consistent with the forward-looking statements contained in this Annual Report on Formâ10-K, they may not be predictive of results or developments in future periods.Any forward-looking statement that we make in this Annual Report on Formâ10-K speaks only as of the date of such statement. Except as required by law, we do not undertake any obligation to update or revise, or to publicly announce any update or revision to, any of the forward-looking statements, whether as a result of new information, future events or otherwise. You should, however, review the factors and risks we describe in the reports we will file from time to time with the Securities and Exchange Commission (the âSECâ) after the date of the filing of this Annual Report on Formâ10-K.3Table of ContentsPART IItem 1. BusinessCompany Overview and HistoryGMSA Inc. (together with its consolidated subsidiaries, âweâ ââourâ ââusâ ââGMSâ or the âCompanyâ), through its wholly owned operating subsidiaries, operates a network of more than 320 distribution centers with extensive product offerings of wallboard, ceilings, steel framing and complementary construction products. We also operate nearly 100 tool sales, rental and service centers. Through these operations, we provide a comprehensive selection of building products and solutions for our residential and commercial contractor customer base across the United States and Canada. Our operating model combines

the benefits of a national platform and strategy with a local go-to-market focus, enabling us to generate significant economies of scale while maintaining high levels of customer service. Since our founding in 1971, we have grown our business from a single location to more than 400 locations across 48 U.S. states and six Canadian provinces through a combination of strategic acquisitions and organic growth, including the opening of new branches (â€œgreenfieldsâ€œ) and tool sales, rental and service centers. Underpinning that growth is our entrepreneurial culture, which both enables us to drive organic growth by delivering outstanding customer service and makes us an attractive acquirer for smaller distributors. During fiscal 2025, we completed three acquisitions and continued greenfield expansion. On May 1, 2024, we acquired Howard & Sons Building Materials, Inc. (â€œHoward & Sonsâ€œ), a distributor of wallboard, steel framing and complementary products from a single location in Pomona, California. On July 2, 2024, we acquired Yvon Building Supply, Inc., Yvon Insulation Corporation, Yvon Insulation Windsor, Laminated Glass Technologies, Inc., and Right Fit Foam Insulation Ltd. (collectively, â€œYvonâ€œ). Yvon provides drywall, insulation, steel, ceilings and other complementary products and related services, including installed insulation and operates through seven locations across Greater Toronto and Ontario, Canada. On August 26, 2024, the Company acquired R.S. Elliott Specialty Supply, Inc. (â€œR.S. Elliottâ€œ), a leading regional distributor of stucco, plaster, siding, External Insulation and Finishing Systems (â€œEIFSâ€œ) and related construction supplies, servicing markets across Florida from five locations in Orlando, Wildwood, Tampa, West Palm Beach, and Jacksonville. During fiscal 2025, we opened greenfield locations in Summerville, South Carolina; Middleton, Massachusetts; Clackamas, Oregon; and Owens Sound, Ontario. Subsequent to the end of our fiscal year in June 2025, we acquired The Lutz Company, a supplier of complementary products, including EIFS and related cladding supplies, operating from a single location in the Minneapolis, Minnesota metro area, and opened a greenfield location in Nashville, Tennessee. Business Strategy The key elements of our business strategy are as follows: â€œExpand Core Products. Our business strategy includes an emphasis on expanding our market share in our core products (wallboard, ceilings and steel framing) both organically and through acquisitions. â€œGrow Complementary Products. We are focused on growing our complementary product lines, with a particular emphasis on achieving growth in tools and fasteners, insulation and certain exterior envelope applications, including EIFS, and diversifying and expanding our product offerings in order to better serve our customers. â€œExpand our Platform. Our growth strategy includes the pursuit of both greenfield openings and strategic acquisitions to further broaden our geographic markets, enhance our service levels and expand our product offerings. â€œGreenfield openings. Our strategy for opening new branches is generally to further penetrate existing markets or to enter new markets adjacent to our existing operations. For adjacent markets, we typically have pre-existing customer relationships in those markets but need a new location to fully serve those relationships. â€œAcquisitions. We have a proven history of consummating core and complementary acquisitions in new and contiguous markets. Due to the large, fragmented nature of our markets and our reputation throughout the industry, we believe we will continue to have access to a robust acquisition pipeline to supplement our organic growth. We use a rigorous targeting process to identify acquisition candidates that we believe will fit 4 Table of Contents our culture and business model and we have built an experienced team of professionals to manage the acquisition and integration processes. As a result of our scale, purchasing power and ability to improve operations through implementing best practices, we believe we can continue to achieve substantial synergies, better serve our customers and drive earnings accretion from our acquisition strategy. â€œDrive Improved Productivity and Profitability. Our business strategy entails a focus on reduced complexity, enhanced productivity and improved profitability across the organization, seeking to leverage our scale and employ both technology and other best practices to lower our costs to deliver further margin expansion and earnings growth. By progressively improving our processes and systems, we also expect to continue to capture profitable market share in our existing footprint by delivering industry-leading customer service. We are expanding our e-commerce capabilities to better serve our customers. Products We provide a comprehensive product offering of wallboard, ceilings, steel framing and complementary construction products. By carrying a full line of wallboard and ceilings along with steel framing and complementary products, we serve as a one-stop shop for our customers. For information on net sales of our products, see Note 16, â€œSegmentsâ€œ of the Notes to Consolidated Financial Statements included in this Annual Report on Form 10-K. Wallboard Wallboard is one of the most widely used building products for interior and exterior walls and ceilings in residential and commercial structures due to its low cost, ease of installation and superior performance in providing comfort, fire resistance, thermal insulation, sound insulation, mold and moisture resistance, impact resistance, aesthetics and design elements. Wallboard is sold in panels of various dimensions, suited to various applications. In commercial and institutional construction projects, architectural specifications and building codes provide requirements related to the thickness of the panels and, in some cases, other characteristics, including fire resistance. In addition, there are wallboard products that provide some additional value in use. These include lighter-weight panels, panels with additional sound insulation, and panels coated to provide mold and moisture resistance. In addition to the interior wallboard products described above, exterior sheathing is a water-resistant wallboard product designed for attachment to exterior sidewall framing as an underlayment for various exterior siding materials. While highly visible and essential, wallboard typically comprises less than 5% of a new homeâ€™s total cost. Given its low price point relative to other materials, we believe that there is currently no economical substitute for wallboard in either residential or commercial applications. Wallboard demand is driven by a balanced mix of both residential and commercial new construction as well as repair and remodeling (â€œR&Râ€œ) activity. Ceilings Our ceilings product line consists of suspended mineral fiber, soft fiber and metal ceiling systems primarily used in offices, hotels, hospitals, retail facilities, schools and a variety of other commercial and institutional buildings. The principal components of our ceiling systems are typically square mineral fiber tiles and the metal grid that holds the tile in place, complemented by architectural specialty products in certain applications. Architectural specialty ceiling products, which are made from a variety of materials, are a growing component of our product offerings given their specified, often customized nature and our ability to service customer requirements through a dedicated and experienced sales and design team focused on such products. Our ceilings product line is primarily sold into commercial and institutional applications. Because interior contractors frequently purchase ceilings and wallboard from the same distributor, the breadth of our offerings serves to increase sales of all of our product lines, which are often delivered together to the same worksite as part of a commercial package. In the ceilings market, brand is highly valued and often specified by the architect of a commercial building. Because of our strong market position, we have exclusive access to the leading ceilings brands in many of our local markets. In addition, ceiling tile systems differ in size, shape, performance characteristics and aesthetic appeal between manufacturers, and as such, they often can only be replaced with the same brand for R&R projects. As a result, the leading brandsâ€™ installed base of product generates built-in demand for replacement product over time, and we benefit from these recurring sales. 5 Table of Contents Steel Framing Our steel framing product line consists of steel track, studs and the various other steel products used to frame the interior walls of a commercial or institutional building. Typically, the contractor who installs the steel framing also installs the wallboard, and the two products, along with ceilings, insulation and other complementary products, are sold together as part of a commercial package. Most of our steel framing products are sold for use in commercial buildings. Complementary Products We offer complementary products, including tools and fasteners, insulation, EIFS and stucco, lumber and other wood products, ready-mix joint compound and safety products. Additionally, we are the leading provider of automatic taping and finishing tools and related products for our customers. We partner with leading vendors for many of these products and merchandise them in showrooms at many of our warehouses or our free-standing or co-located Ames tool sales, rental and service centers. We believe our customers value our product breadth and geographic reach, as well as our delivery capabilities and on-site expertise and consultation services. While pricing is important to our customers, availability, convenience and expertise are also important factors in their purchase decisions. These complementary products allow us to provide a full suite of products across our entire business, enhancing our margins and creating value for our customers. In recent years, through specific initiatives and strategic acquisitions, we have expanded our complementary product lines to further solidify our position as a one-stop-shop for the interior contractor and gain a greater share of overall contractor purchases. Distribution We distribute our products primarily through our broad network of distribution centers. We distribute ATF tools and related tools and products through our tool sales, rental and service centers and an independent network of wholesale dealers. Our products are also available through our e-commerce platforms. We serve as a critical link between our suppliers and our fragmented customer base. Our sales, dispatch and delivery teams coordinate an often complicated, customized delivery plan to ensure that our delivery schedule matches the customerâ€™s job site schedule. The deliveries are made while considering the specific challenges of customersâ€™ job sites, that no damage occurs to our customersâ€™ property and, most importantly, that proper safety procedures are always followed. Often this requires us to send an employee to a job site before the delivery to document the specific requirements and safety considerations of a particular location. Given the logistical intensity of this process and the premium contractors place on distributors delivering the right product, at the right time, in the right place, we can differentiate ourselves based on service. In addition to executing a logistics-intensive service, we facilitate purchasing relationships between suppliers and our customer base by transferring technical product knowledge, educating contractors on proper installation techniques for new products, ensuring local product availability and extending trade credit. Additionally, based on certain unique product attributes and delivery requirements for some of our products, the distribution of these items requires a higher degree of logistics and service expertise than most other building products. For example, wallboard has a high weight-to-value ratio, is easily damaged, cannot be left outside and often must be delivered to a job site before or after normal business hours. As a value-added service, we often deliver our products directly to the specific room where they are installed. For example, we can place the amount and type of wallboard necessary for a fifth-story room of a new building through the fifth-story window using a specialized truck with an articulating boom loader. To do this effectively, we need to load the truck at the branch so that the amount and type of wallboard for each room of the building can be off-loaded by the articulating boom loader in the right sequence. In this way, the service we provide delivers significant value to our customers. Our Industry As the construction market in North America evolved during the second half of the 20th century, contractors began to specialize in specific trades within the construction process and specialty distributors emerged to supply them. We, along with other specialty distributors, tailored our product offerings and service capabilities to meet the unique needs of these trades. Today, specialty distributors comprise the preferred distribution channel for wallboard, ceilings and steel framing in both the commercial and residential construction markets. In addition to focusing on their core products, specialty distributors also offer additional and ancillary products, which are complementary to their main products in an effort to provide their customers with a full suite of relevant products and to drive additional sales and margin opportunities. For us, these products include tools and fasteners, insulation, EIFS and stucco, lumber and other wood products, ready-mix joint compound, safety products and various other construction products. 6 Table of Contents We believe the success of the specialty distribution model in wallboard, ceilings and steel framing is driven by the strong value proposition we provide to our customers. Given the logistical complexity of the distribution services we provide to safely deliver and stock the right products to the appropriate locations, the expertise needed to execute safely and effectively, and the special equipment required, we believe specialty distributors with sufficient scale that are focused on wallboard, ceilings and steel framing are best suited to meet contractorsâ€™ needs. The main drivers for our products are commercial new construction, commercial R&R, residential new construction and residential R&R. Commercial Our addressable commercial construction market is comprised of a variety of commercial and institutional sub-segments with varying demand drivers. Our commercial markets include offices, data centers, hotels, retail stores, warehouses and other commercial buildings, while our institutional markets include educational facilities, healthcare facilities, government buildings and other institutional facilities. The principal demand drivers across these markets typically include the overall economic outlook, the general business cycle, government spending, vacancy rates, employment trends, interest rates, availability of credit and demographic trends. We believe commercial R&R spending has historically been more stable than new commercial construction activity. Commercial R&R spending is typically driven by several factors, including commercial real estate prices and rental rates, office and retail vacancy rates, government spending and interest rates. Commercial R&R spending is also driven by commercial lease expirations and renewals, as well as tenant turnover. Such events often result in repair, reconfiguration and/or upgrading of existing commercial space. Residential Residential new construction activity is driven by several factors, including demographics, the overall economic outlook, employment, income growth, availability of housing, home prices, availability of mortgage financing and related government regulations, interest rates, consumer preferences and consumer confidence, among others. We believe residential R&R activity is typically more stable than residential new construction activity. The primary drivers of residential R&R spending include changes in existing home prices, existing home sales, the average age of the housing stock, consumer confidence and interest rates. Customers We have a diversified portfolio of customers across the United States and Canada that includes professional contractors and homebuilders. Our customers vary in size, ranging from small contractors to large contractors and builders that operate on a national scale. We maintain local relationships with our contractors through our network of branches and our extensive sales force. We serve our large homebuilder customers through our local branches with cross-network coordination on a national basis. Our ability to serve multi-regional homebuilders across their footprints provides value to them and differentiates us from many less-scaled competitors. Our ten largest customers in the aggregate were less than 10% of our net sales for each of fiscal 2025, 2024 and 2023. Suppliers We source the products we distribute from various suppliers. Our strong market position, North American footprint and superior service capabilities have allowed us to develop robust relationships with our suppliers. We maintain strong, long-term relationships with the major North American wallboard, ceilings, steel and insulation manufacturers, as well as vendors of other complementary building products, for whom the supply base is generally widely fragmented. Because we account for a meaningful portion of their volumes and provide them with an extensive sales force to market their products, we are viewed by our suppliers as a key channel partner and have exclusive relationships with some suppliers for certain products in certain markets. We believe this position often provides us with advantaged procurement. Sales and Marketing Our sales and marketing strategy is to provide a comprehensive suite of high-quality products and superior services to contractors and builders reliably, safely, accurately and on-time. We have an experienced sales force who manages our customer relationships and grows our customer base. We have strategies to increase our customer base at both the corporate and local branch levels, which focus on building and growing strong relationships with our customers, whether they serve a small local market, or a national footprint. We believe that the experience and expertise of our sales force differentiates us from our 7 Table of Contents competition, particularly in the commercial market, which requires a highly technical and specialized product knowledge and a sophisticated delivery plan. We also employ various marketing strategies to reach our customers in the most efficient and effective manner. In addition to our direct sales marketing, we market our products through our websites, social media, targeted advertisements and a range of industry trade shows. Competition We compete against other specialty distributors as well as big box retailers and lumberyards. Among specialty distributors, we compete against several large distributors and many small, local, privately-owned distributors, who still comprise a significant proportion of the industry. The principal competitive factors in our business are pricing and availability of products and services, location, delivery capabilities, technical product knowledge and expertise, advisory or other service capabilities and availability of credit. Brand recognition, principally with respect to our ceiling and complementary products, is also important. Seasonality Generally, our sales volume is higher in the first and second quarters of our fiscal year due to favorable weather and longer daylight conditions during these periods. Seasonal variations in operating results may be impacted by inclement weather conditions, such as cold or wet weather, which can delay construction projects. We anticipate that we will continue to experience these seasonal fluctuations in the future. Intellectual Property We own numerous intellectual property rights that we use in our business, including trademarks, trade names, domains and patents. We maintain registered trademarks for the trade names and logos used by certain of our local branches, including those for AmesÂ® stores and TapeTechÂ® products. We also hold patents that relate to the design of our ATF tools. Generally, registered trademarks have a perpetual life, if they are renewed on a timely basis and continue to be used properly as trademarks. We intend to maintain these trademark registrations as long as they remain valuable to our business. While we do not believe our business is dependent on any one of our trademarks, we believe retention helps maintain customer loyalty. We vigorously protect all our intellectual property rights. Corporate Responsibility At GMS, we focus on â€œdoing the right thingâ€œ in a way that is best for our business, the environment and the communities in which we operate. We are committed to conducting our business in a manner that aligns with our values, promotes environmental sustainability, embodies socially responsible business practices, protects data used in our business and supports our employees. For more information related to our corporate social responsibility, see our 2024 Corporate Social Responsibility Report, available on the investor relations section of our website at www.gms.com. Sustainability As a leading North American distributor of specialty building products, we recognize the importance of reducing the environmental impact of our business operations. We are committed to conducting business in an efficient manner that aligns with our values, promotes environmental sustainability and seeks to protect the environment through compliance with applicable laws, rules, and regulations. Our environmental responsibility policy applies to GMS and all of our subsidiaries, regardless of location. Furthermore, while we are not the manufacturer of any of the products in our portfolio, we work with our manufacturing and other partners throughout our supply chain network to reduce the environmental impact of our supply chain. Human Capital Employees. We had 7,113 active team members as of April 30, 2025. Approximately 8% of our workforce is unionized, consisting primarily of hourly workers at certain of our distribution facilities. We believe that we have good relations with our employees.

Additionally, we believe that our entrepreneurial, performance-based culture and the training provided through our employee development programs provide significant benefits to our employees. Health, Safety and Wellness. Providing a safe work environment for our employees, contractors, and customers is a primary objective of GMS. Our goal is to incur zero accidents and to ensure that everyone goes home safely at the end of every day. To achieve our goal, we take considerable efforts to abide by all safety requirements and regulations, and we endeavor to eliminate unsafe conditions and minimize related risks by identifying and supporting safe work practices, promoting safety training and education, and furnishing protective equipment. Safety is a constant focus of our management team with regular reporting to, and oversight by, our Board of Directors. We work together to protect our employees, contractors, and customers by promoting a culture of shared responsibility with collaborative program development, best practices, and the open exchange of suggestions, ideas, and concerns. Inclusion. Every person is important to us and we serve a diverse customer base. As such, we have a responsibility to foster a workplace that values contributions and perspectives from a variety of backgrounds, skills and experiences regardless of race, color, age, sex, national origin, religion, marital status, sexual orientation, gender identity, gender expression, disability, or veteran status. Our differences make us a stronger team, and the variety in our thoughts and ideas makes us better able to serve our customers and other stakeholders. Both our Board of Directors, through the Human Capital Management and Compensation Committee, and our Leadership Team are committed to fulfilling this responsibility. We have a company-wide inclusion program designed to support an inclusive work environment and have formalized training, development and recruitment programs. Compensation and Benefits. We are committed to providing our employees with a competitive compensation package that rewards performance and the achievement of desired business results. Our total compensation package includes, depending on the position, cash compensation (wages or base salary and incentive or bonus payments); company contributions toward additional benefits (such as health and disability plans); retirement plans with a company match; and paid time off. We also offer the opportunity to become a stockholder through equity grants for management and our employee stock purchase plan. We analyze our compensation and benefits programs annually to ensure we remain competitive and make changes as necessary. Governance Our Board of Directors and management team are committed to strong corporate governance that reflects high standards of ethics and integrity. We believe that strong corporate governance helps to ensure that the Company is managed for the long-term benefits of our stockholders and helps build public trust. We regularly review and consider our corporate governance policies and practices in the context of current corporate governance trends, regulatory changes and recognized best practices, taking into consideration the perspectives of our stockholders. As a result of this continued evaluation, we have taken numerous actions to strengthen our corporate governance practices, including adding or replacing five independent directors, declassifying our Board of Directors and eliminating certain supermajority voting requirements. Available Information We are subject to the informational requirements of the Exchange Act, and in accordance therewith, we file reports, proxy and information statements and other information with the SEC. Our Annual Reports on Form 10-K, Quarterly Reports on Form 10-Q, Current Reports on Form 8-K, and any amendments to these reports filed or furnished pursuant to Section 13(a) or 15(d) of the Exchange Act are available through the investor relations section of our website at www.gms.com. Reports are available free of charge as soon as reasonably practicable after we electronically file them with, or furnish them to, the SEC. The information contained on our website is not incorporated by reference into this Annual Report on Form 10-K. In addition to our website, you may read and copy public reports we file with or furnish to the SEC at the SEC's Public Reference Room at 100A F Street NE, Washington, DC 20549. You may obtain information on the operation of the Public Reference Room by calling the SEC at 1-800-SEC-0330. The SEC maintains an Internet site that contains our reports, proxy and information statements, and other information that we file electronically with the SEC at www.sec.gov. Table of Contents Item 1A. Risk Factors The following risk factors may be important to understanding any statement in this Annual Report on Form 10-K or elsewhere. Our business, financial condition and results of operations can be affected by several factors, whether currently known or unknown, including but not limited to those described below. Any one or more of such factors could directly or indirectly cause our actual results of operations and financial condition to vary materially from past or anticipated future results of operations and financial condition. Any of these factors, in whole or in part, could materially and adversely affect our business, financial condition, results of operations and cash flows. Risks Relating to our Industry and Economic Conditions Our business is affected by general business, financial market and economic conditions, which could adversely affect our results of operations. A. Our business and results of operations depend on the commercial and residential construction and R&R markets, which are significantly affected by general business, financial market and economic conditions in the United States and Canada. An economic downturn or recession in the global economy could have a material adverse impact on our business, financial condition, results of operations and cash flows. General business, financial markets and economic conditions that impact the level of activity in the commercial and residential construction and R&R markets include, among others, interest rate fluctuations; inflation and deflation; unemployment levels; tax rates and policy; capital spending; bankruptcies; volatility in both the debt and equity capital markets; liquidity of the global financial markets and credit and mortgage markets; consumer confidence and spending; global economic growth; local, state, provincial and federal government regulation; housing supply and affordability; consumer preferences; the strength of regional and local economies in which we operate; geopolitical conflicts; and the impact of public health emergencies. Furthermore, commercial and residential construction and R&R markets generally face significant contraction in an economic downturn or recession. Our sales are in part dependent upon the commercial new construction market and the commercial R&R market. Demand for commercial construction activity declined during fiscal 2025, reflective of an uncertain economic and trade climate and a challenging financing environment for commercial projects. Unfavorable winter weather conditions also negatively impacted demand during portions of fiscal 2025. Availability and cost of financing, coupled with labor constraints, other inflationary pressures and general governmental policy uncertainty, has the potential to continue to soften future demand. We cannot predict the duration of the current market conditions, changes in the demand for commercial space, or the timing or strength of any future recovery or downturn of commercial construction activity in our markets. Weakness in the commercial construction market and the commercial R&R market would likely have an adverse effect on our business, financial condition and operating results. Furthermore, uncertainty about current and future economic conditions will continue to pose a risk to our business that serves the commercial new construction and R&R markets, including demand for commercial office space, tighter credit, disruptions caused by the inability of commercial borrowers to repay their debt obligations, negative financial news, a recession and/or declines in income, which could have a continued material negative effect on the demand for our products and services. Our sales are in part dependent upon the residential new construction market and home R&R activity. The distribution of our products, particularly wallboard, to contractors serving the residential market represents a significant portion of our business. Though its cyclical nature has historically been somewhat moderated by R&R activity, wallboard demand is highly correlated with housing starts. Housing starts and R&R activity, in turn, are dependent upon a number of factors, including housing demand, housing inventory levels, housing affordability, mortgage rates, building mix between single- and multi-family homes, foreclosure rates, occupancy rates, geographical shifts in the population and other changes in demographics, the availability of land, local zoning and permitting processes, the availability of construction financing, and the health of the economy and mortgage markets, including related government regulations. Unfavorable changes in any of these factors beyond our control could adversely affect consumer spending, result in decreased demand for homes and adversely affect our business. We also rely, to a lesser degree, on home R&R activity. Although the market for residential R&R has improved in recent years, there is no guarantee that it will continue to improve. Higher interest rates, inflation, higher gas prices, consumer confidence, stock market volatility and performance, unemployment, and lower home prices may restrict consumer spending, particularly on discretionary items such as home improvement projects, and affect consumer confidence levels leading to reduced spending in the R&R end markets. Furthermore, consumer preferences and purchasing practices and the strategies of our customers may adjust in a manner that could result in changes to the nature and prices of products demanded by the end consumer and our customers and could adversely affect our business, financial condition, results of operations and cash flows. Our industry and the markets in which we operate are fragmented and competitive, and increased competitive pressure may adversely affect our results of operations. We primarily compete in the distribution markets of wallboard, ceilings, steel framing and complementary construction products with smaller distributors, and several national and multi-regional specialty distributors of building materials as well as big-box retailers and new entrants in our markets. Some of our competitors are larger and may have greater financial resources than us. Competition varies depending on product line, type of customer and geographic area. If our competitors have greater financial resources or offer a broader range of building products, they may be able to offer higher levels of service or a broader selection of inventory than we can. Furthermore, any of our competitors may (i) foresee the course of market development more accurately than we do; (ii) provide superior service and sell or distribute superior products; (iii) have the ability or willingness to supply or deliver similar products and services at a lower cost; (iv) develop stronger relationships with our customers and other consumers in the industry in which we operate; (v) develop stronger relationships with our vendors or other manufacturers in our industry; (vi) adapt more quickly to evolving customer requirements than we do; (vii) develop a superior network of distribution centers in our markets; (viii) access financing on more favorable terms than we can obtain; or (ix) bundle products we do not offer with other products that are competitive with the products we sell. The consolidation of homebuilders may result in increased competition for their business. Certain product manufacturers that sell and distribute their products directly to homebuilders may increase the volume of such direct sales. Our suppliers may also elect to enter into exclusive supplier arrangements with other distributors. As a result, we may not be able to compete successfully with our competitors, and our financial condition, results of operations and cash flows may be adversely affected. Consolidation in our industry may negatively impact our business. Our industry has experienced consolidation in recent years and may continue to experience consolidation, which could cause markets to become increasingly competitive as greater economies of scale are achieved by distributors or big box retailers that are able to efficiently expand their operations. There can be no assurance that we will be able to effectively take advantage of this trend towards consolidation, which may make it more difficult for us to maintain operating margins and could also increase the competition for acquisition targets in our industry, resulting in higher acquisition costs and prices. Labor shortages in our industry can negatively impact the availability of labor and increase labor costs, as well as negatively impact our business and that of our suppliers and customers. From time to time our industry has experienced general labor shortages, which can result in increased labor costs and negatively impact our ability to timely fulfill customer orders. Furthermore, labor shortages impacting our suppliers or customers can have a negative impact on us. Labor shortages at our suppliers may impact their ability to manufacture product to meet our demand or result in increased products costs to us that we may not be able to pass through to our customers. Labor shortages in the construction and homebuilding industry can negatively impact the ability of our customers to complete projects for which our products would be utilized, decreasing demand for our products or requiring us to lower our prices. Furthermore, the construction and homebuilding industry has historically relied heavily on immigrants and changes in immigration rates, including as a result of changes in immigration policy and enforcement or other factors, may lead to labor shortages and a tightening of the labor pool across our industry. Risks Relating to our Business We are subject to significant fluctuations in prices and mix of the products we distribute, including as a result of inflationary and deflationary pressures, and we may not be able to pass on price increases to our customers and effectively manage inventories and margins. Prices for our products are driven by many factors, including changes in general economic conditions, labor and freight costs, competition, demand for our products, supply chain constraints, international conflicts, government regulation and trade policies. We may be subject to large and significant price increases, especially in periods of high inflation. Conversely, we may experience lower sales in a deflationary environment. We may not always be able to reflect increases in our costs in our own pricing, especially in times of extreme price volatility. Any inability to pass on cost increases to customers may adversely impact our business, financial condition and results of operations. In addition, if market prices and costs for the products that we sell decline, including the impact of vendor and customer incentives, we may realize lower revenues and margins from selling such products. We may also experience price volatility related to the implementation of new or increased tariffs or other trade policies on imported steel or other products. For example, certain of our vendors use steel as a product input, and they may increase prices as a result of new or increased tariffs incurred or the overall impact of tariffs on domestic steel prices. It remains unclear what future actions may be taken by the current U.S. presidential administration with respect to trade policies or the imposition of tariffs on imported products, and the impact of those actions on the cost of products we distribute. Increased tariffs on steel or other products could materially and adversely affect our business, financial condition, results of operations, and prospects, as well as our customers. Large contractors and homebuilders in both the commercial and residential industries have historically been able to exert significant pricing pressure on their outside suppliers and distributors in the fragmented building products supply and services industry. Continued consolidation in the commercial and residential building industries and changes in builders' purchasing policies and payment practices could result in even further pricing pressure on us. Furthermore, if new construction and R&R activity significantly declines, we could face increased pricing pressure from our competitors as we compete for a reduced number of projects. Overall, these pricing pressures may adversely affect our operating results and cash flows. In addition, we may experience changes in our customer mix or in our product mix. If customers require more lower-margin products from us and fewer higher-margin products, our business, financial condition, results of operations and cash flows may suffer. We may be unsuccessful in making and integrating acquisitions and opening new branches. The success of our long-term business strategy depends in part on increasing our sales and growing our market share through strategic acquisitions and opening new branches. If we fail to identify and acquire suitable acquisition targets on appropriate terms or fail to identify and open new branches that expand our market, our growth strategy may be materially and adversely affected. Consolidation in the industry progressively limits the potential for acquisition opportunities and we face increased competition from other acquirors for attractive acquisition opportunities. Further, if our operating results decline, we may be unable to obtain the capital required to effect new acquisitions or open new branches. In addition, we may not be able to integrate the operations of future acquired businesses in an efficient, timely and cost-effective manner or without significant disruption to our existing operations. Even if we successfully integrate the businesses, there can be no assurance that we will realize the anticipated benefits of an acquisition or that we will realize such benefits in a timely manner. Moreover, acquisitions involve significant risks and uncertainties, including uncertainties as to the future financial performance of the acquired business; difficulties integrating acquired personnel and corporate cultures into our business; the potential loss of key employees, customers or suppliers; difficulties in integrating different information technology and accounting systems; exposure to unknown or unforeseen liabilities of acquired companies; difficulties implementing disclosure controls and procedures and internal control over financial reporting for the acquired businesses; and the diversion of management attention and resources from existing operations. We may also be required to incur additional debt or issue equity in order to consummate acquisitions in the future, which may increase our indebtedness or result in dilution to our stockholders. Our failure to integrate future acquired businesses effectively or to manage other consequences of our acquisitions, including increased indebtedness, could prevent us from remaining competitive and, ultimately, could adversely affect our financial condition, results of operations and cash flows. We may not be able to expand into new geographic markets, expand core products or expand our complementary products, which may impact our ability to grow our business. We intend to continue to pursue our business strategy to expand into new geographic markets and grow our complementary products for the foreseeable future. Our expansion into new geographic markets or the introduction of new product lines may present competitiveness, distribution and other challenges that differ from the challenges we currently face. In addition, we may be less familiar with the customers in these markets and may ultimately face different or additional risks, as well as increased or unexpected costs, compared to those we experience in our existing markets. Expansion into new geographic markets or product lines may also expose us to direct competition with companies with whom we have limited or no experience as competitors. To the extent we rely upon expanding into new geographic markets and growing our complementary products and do not meet, or are unprepared for, any new challenges posed by such expansion or growth, our future sales growth could be negatively impacted, our operating costs could increase, and our business and results of operations could be negatively affected. Product shortages, loss of key suppliers or failure to develop relationships with qualified suppliers, and our dependence on third-party suppliers and manufacturers could affect our financial health. The products we distribute are manufactured by a myriad of major suppliers. Our ability to offer a wide variety of products to our customers depends upon our ability to obtain an adequate product supply from manufacturers and other suppliers. Historically, the wallboard and steel products we distribute have been available from various sources and in sufficient quantities to meet our customer demand. However, certain wallboard and steel products can at times have longer lead times from suppliers and as a result, our ability to obtain an adequate supply of such wallboard and steel products may be adversely affected. Ceiling distribution arrangements are often exclusive to certain specified geographic areas. Any disruption or shortage in our sources of supply, particularly of the most commonly sold items, could result in a loss of revenue, reduced margins and damage to our relationships with customers. Supply shortages in all of the products we sell may occur as a result of, among other things, unanticipated increases in demand, shortage of raw materials, including the availability of synthetic gypsum for drywall, work stoppages, manufacturing challenges, natural disasters and

pandemics, military conflicts, civil unrest, acts of terrorism, difficulties in production or delivery or failure to maintain satisfactory relationships with our key suppliers. The loss of, or a substantial decrease in the availability of, products from our suppliers or the loss of key supplier arrangements, such as those whereby we are afforded exclusive distribution rights in certain geographic areas, could adversely impact our financial condition, results of operations and cash flows. Our ability to maintain relationships with qualified suppliers who can satisfy our high standards of quality and our need to be supplied with products in a timely and efficient manner is a significant challenge. In addition, our suppliers may elect to distribute some or all of their products directly to end customers or they could expand competitive channels of distribution. This could also adversely impact our ability to obtain favorable pricing from suppliers and optimize margins and revenue with respect to our customers. Although in some instances we have agreements with our suppliers, these agreements are generally terminable by either party on limited notice. If market conditions change or if suppliers change their strategies for distributing products, suppliers may stop offering us favorable terms. Increases in operating costs or failure to achieve operating efficiencies could adversely affect our results of operations and cash flows. Our financial performance is affected by the level of our operating costs, which have recently been subject to increased inflationary pressures. To the extent such costs increase, we may be prevented, in whole or in part, from passing through these cost increases to our existing and prospective customers, which could have a material adverse impact on our business, financial position, results of operations and cash flows. In addition, our business strategy entails a heightened focus on enhanced productivity and profitability across the organization. During fiscal 2025, we implemented strategic cost reduction plans to improve operational efficiency that are expected to result in approximately \$55 million annualized cost savings. If we do not recognize the anticipated benefits of our operating efficiency and cost reduction opportunities in a timely manner or they present greater than anticipated costs, our results of operations and cash flows could be adversely affected. The loss of any of our significant customers, a reduction in the quantity of products they purchase or inability to pay could affect our financial health. We cannot guarantee that we will maintain or improve our relationships with our significant customers, that we will successfully assume the customer relationships of any business that we acquire, or that we will continue to supply these customers at historical levels. We extend credit to numerous customers who are generally susceptible to the same economic business risks that we are. Unfavorable market conditions could result in the financial failures of one or more of our significant customers. If our larger customers' financial positions were to become impaired, our ability to fully collect receivables from such customers could be impaired and negatively affect our financial condition, results of operations and cash flows. In addition, our customers may: (i) purchase some of the products that we currently sell and distribute directly from manufacturers; (ii) elect to establish their own building products manufacturing and distribution facilities; or (iii) favor doing business with manufacturing or distribution intermediaries in which they have an economic stake. Continued consolidation among professional homebuilders and commercial builders could also result in a loss of some of our present customers to our competitors. The loss of one or more of our significant customers or the deterioration in our existing relationships with any of our customers could adversely affect our financial condition, operating results and cash flows. Furthermore, our customers typically are not required to purchase any minimum amount of products from us. Should our customers purchase the products we distribute in significantly lower quantities than they have in the past or should the customers of any businesses that we acquire purchase products from us in significantly lower quantities than they had prior to our acquisition of the business, such decreased purchases could adversely affect our financial condition, results of operations and cash flows. Our operations are dependent on our ability to identify and maintain attractive locations for our operations and if we are unable to do so, our growth and profitability could be adversely affected. We may be unable to renew our leases on favorable terms or find comparable replacement facilities without substantial additional costs. Our operations are dependent on our ability to secure attractive locations for our operations. Securing suitable facilities has become increasingly competitive, especially in metropolitan areas and transportation hubs. Our organic growth depends in part on our ability to identify and secure attractive locations for greenfield expansion and if we are unable to do so, our organic growth may be impaired. Furthermore, many of our existing facilities are located on leased premises subject to non-cancellable leases and at the end of the lease term, we may be unable to renew the leases on commercially reasonable terms or may only be able to renew the lease for substantial additional costs. Our ability to negotiate new leases could depend on the conditions in the real estate market, competition for desirable properties, our relationship with current and prospective landlords or other factors outside of our control. If we are unable to renew our facility leases, we may close or relocate a facility, which could result in increased costs and the potential loss of sales. Relocations may also involve capital expenditures for construction or retrofitting, and we may not be able to secure alternative sites with comparable logistical advantages, such as access to rail service, which in turn could have a material adverse effect on our business and operating results. We may be unable to effectively manage our inventory and working capital as our sales volume changes or the prices of the products we distribute fluctuate, which could have a material adverse effect on our business, financial condition and results of operations. We purchase products, including wallboard, ceilings, steel framing and complementary products, from manufacturers which are then sold and distributed to customers. We must maintain, and have adequate working capital to purchase, sufficient inventory to meet customer demand. Due to the lead times required by our suppliers, we order products in advance of expected sales. As a result, we are required to forecast our sales and purchase accordingly. In periods characterized by significant changes in economic growth and activity in the commercial and residential building and home R&R industries, it can be especially difficult to forecast our sales accurately. We must also manage our working capital to fund our inventory purchases. Significant increases in the market prices of certain building products, such as wallboard, ceilings and steel framing, can put negative pressure on our operating cash flows by requiring us to invest more in inventory. Additionally, the inability of our customers to repay credit impacts our operating cash flows. In the future, if we are unable to effectively manage our inventory and working capital as we attempt to expand our business, our cash flows may be negatively affected, which could have a material adverse effect on our business, financial condition and results of operations. Any significant fuel cost increases or shortages in the supply of fuel could disrupt our ability to distribute products to our customers, which could adversely affect our results of operations. We currently use our fleet of owned and leased delivery vehicles to service customers in the regions in which we operate. As a result, we are inherently dependent upon fuel to operate our fleet and are impacted by price fluctuations. The cost of fuel is largely unpredictable and has a significant impact on our results of operations. Fuel availability, as well as pricing, is also impacted by political, economic and market factors that are outside our control. Significant increases in the cost of fuel or disruptions in the supply of fuel could adversely affect our financial condition and results of operations. Natural or man-made disruptions to our facilities may adversely affect our business and operations. We maintain facilities throughout the United States and Canada, as well as our corporate headquarters in Tucker, Georgia, which supports our facilities with various back-office functions. In the event any of our facilities are damaged or operations are disrupted from fire, earthquake, hurricanes, tornados, blizzards and other weather-related events, an act of terrorism, civil or political unrest, pandemics, or any other cause, a significant portion of our inventory could be damaged and our ability to distribute products to customers could be materially impaired. In addition, general weather patterns affect our operations throughout the year, with adverse weather historically reducing construction activity in our third and fourth quarters due to winter construction cycles and cold weather patterns. Adverse weather events, natural disasters or similar events, including as a result of climate change, could generally reduce or delay construction activity and our operations, which could adversely impact our financial condition, results of operations and cash flows. Moreover, we could incur significantly higher costs and experience longer lead times associated with distributing products to our customers during the time that it takes for us to reopen or replace a damaged facility. Disruptions to the transportation infrastructure systems in the United States and Canada, including those related to a terrorist attack, civil unrest or pandemics, may also affect our ability to keep our operations and services functioning properly. If any of these events were to occur, our financial condition, results of operations and cash flows could be materially adversely affected. Events impacting our Canadian operations, including currency rate fluctuations, as well as risks in other countries where we may operate, could have a material adverse effect on us. Approximately 14% of our net sales during the year ended April 30, 2025 were derived from our operations in six provinces in Canada. We are subject to several risks specific to this country, including changes in tariff and trade policies, regulatory changes, immigration policies, and political relations between the United States and Canada. Our financial statements are reported in United States dollars, with international transactions translated into United States dollars. Our exposure to currency rate fluctuations could be material to the extent that currency rate changes are significant or that our international operations comprise a larger percentage of our consolidated results. In addition, such fluctuations may also affect the comparability of our results between financial periods. We do not currently hedge the net investments in our foreign operations. Any of these factors could have a material adverse effect on our business, financial condition and results of operations. The degree of our risk may increase as we continue to invest in and grow our business in Canada. We may also become subject to risks specific to other countries where we may operate our business. These risks include social, political and economic instability, unexpected changes in regulatory requirements, tariffs and other trade barriers, currency exchange fluctuations, acts of war or terrorism and import/export requirements. We may be unable to continue to anticipate and address evolving consumer demands. Our success depends on meeting consumer needs and anticipating changes in consumer preferences with successful new products and product improvements. We aim to introduce products and new or improved production processes proactively to offset obsolescence and decreases in sales of existing products. While we devote significant focus to the selling and marketing of new products, we may not be successful in these efforts and our new products may not be commercially successful. In addition, it is possible that competitors may improve their products more rapidly or effectively, which could adversely affect our sales. Furthermore, market demand may decline because of consumer preferences trending away from our categories or trending down within our brands or product categories, which could adversely impact our financial condition, results of operations and cash flows. Risks Relating to Legal, Regulatory and Compliance We are exposed to product liability, warranty, casualty, construction defects, contract, tort, personal injury, employment and other claims and legal proceedings related to our business, the products we distribute, the services we provide and services provided for us by third parties. In the ordinary course of business, we are subject to various claims and litigation. Any such claims, whether with or without merit, could be time-consuming and expensive to defend and could divert management's attention and resources. The building materials industry has been subject to personal injury and property damage claims arising from alleged exposure to raw materials contained in building products as well as claims for incidents of catastrophic loss, such as building fires. As a distributor of building materials, we face an inherent risk of exposure to product liability claims if the use of the products we have distributed in the past or may in the future distribute is alleged to have resulted in economic loss, personal injury or property damage or to have violated environmental, health or safety or other laws. Such product liability claims have included and may in the future include allegations of defects in manufacturing, defects in design, a failure to warn of dangers inherent in the product, negligence, strict liability or a breach of warranties. Certain of our subsidiaries have been the subject of claims related to alleged exposure to asbestos-containing products they distributed prior to 1979, which have not materially impacted our financial condition or operating results. See Item 3, Legal Proceedings. Such cases are continuing to be filed, and plaintiffs are attempting to expand such causes of action to include additional products, cause of exposure, and time periods beyond 1979. If such attempted expansion by plaintiffs is successful, our financial condition, operating results and cash flows could be adversely affected. We are also from time to time subject to casualty, contract, tort and other claims relating to our business, the products we have distributed in the past or may in the future distribute, and the services we have provided in the past or may in the future provide, either directly or through third parties. If any such claim were adversely determined, our financial condition, operating results and cash flows could be adversely affected if we were unable to seek indemnification for such claims or were not adequately insured for such claims. We rely on manufacturers and other suppliers to provide us with the products we sell or distribute. Since we do not have direct control over the quality of products that are manufactured or supplied to us by third parties, we are particularly vulnerable to risks relating to the quality of such products. In addition, many of our employees, and our delivery and warehouse employees in particular, are subject to hazards associated with providing services on construction sites, at our distribution centers and while delivering our products. As a result, we have a heightened risk of potential claims arising from the conduct of our employees, builders and their subcontractors, and third-party installers for which we may be liable. We and they are subject to regulatory requirements and risks applicable to general contractors, which include management of licensing, permitting and quality of third-party installers. As they apply to our business, if we fail to manage these processes effectively or to provide proper oversight of these services, we could suffer lost sales, fines and lawsuits, as well as damage to our reputation, which could adversely affect our business, results of operations and cash flows. Insurance costs continue to rise, and retention amounts have been increasing. Furthermore, increased claims could cause the costs of our insurance to increase even further. Although we believe we currently maintain suitable and adequate insurance in excess of our self-insured amounts, there can be no assurance that we will be able to maintain such insurance on acceptable terms or that such insurance will provide adequate protection against potential liabilities, and the cost of any product liability, warranty, casualty, construction defect, contract, tort, employment or other litigation or other proceeding, even if resolved in our favor, could be substantial. Additionally, we do not carry insurance for all categories of risk that our business may encounter. Any significant uninsured liability may require us to pay substantial amounts. There can be no assurance that any current or future claims will not adversely affect our financial position, results of operations or cash flows. Federal, state, provincial, local and other regulations could impose substantial costs and restrictions on our operations that would reduce our net income. We are subject to various federal, state, provincial, local and other laws and regulations, including, among other things, environmental, health and safety laws and regulations, transportation regulations promulgated by the U.S. Department of Transportation and Transport Canada; work safety regulations promulgated by the U.S. Occupational Safety and Health Administration and Canadian Centre for Occupational Health and Safety; employment regulations promulgated by the U.S. Equal Employment Opportunity Commission, U.S. Department of Labor and Canadian regulatory bodies; consumer protection laws regarding privacy; and state, local and provincial zoning restrictions, building codes and contractors' licensing regulations. More burdensome regulatory requirements in these or other areas may increase our general and administrative costs and adversely affect our financial condition, operating results and cash flows. Moreover, failure to comply with the regulatory requirements applicable to our business could expose us to litigation and substantial fines and penalties that could adversely affect our financial condition, results of operations and cash flows. In addition, the commercial and residential construction industries are subject to various local, state, provincial and federal statutes, ordinances, codes, rules and regulations concerning zoning, building design and safety, construction, contractor licensing, energy conservation and similar matters, including regulations that impose restrictive zoning and density requirements on the residential new construction industry or that limit the number of homes or other buildings that can be built within the boundaries of a particular area. Regulatory restrictions may increase our operating expenses and limit the availability of suitable building lots for our customers, any of which could negatively affect our business, financial condition and results of operations. Risks Relating to Our Liquidity and Capital Resources The agreements that govern our indebtedness contain various financial covenants that could limit our ability to engage in activities that may be in our best long-term interests. The agreements that govern our indebtedness include covenants that, among other things, may impose significant operating and financial restrictions, including restrictions on our ability to engage in activities that may be in our best long-term interests. These covenants may restrict our ability to: incur additional indebtedness; create or maintain liens on property or assets; make investments, loans and advances; sell certain assets or engage in acquisitions, mergers or consolidations; redeem debt; pay dividends and repurchase our shares; and enter into transactions with affiliates. In addition, under the terms of our senior secured asset based revolving credit facility (the "ABL Facility"), we may at times be required to comply with a specified fixed charge coverage ratio. Our ability to meet this ratio could be affected by events beyond our control, and we cannot be sure that we will meet this ratio. A breach of any of the covenants under any of our debt agreements may result in a default under such agreement. If any such default occurs, the administrative agent under the agreement would be entitled to take various actions, including the acceleration of amounts due under the agreement and all actions permitted to be taken by a secured creditor. This could have serious adverse consequences on our financial condition and could cause us to become insolvent. Our current indebtedness, degree of leverage and any future indebtedness we may incur may adversely affect our cash flows, limit our operational and financing flexibility and negatively impact our business and our ability to make payments on our indebtedness and declare dividends and make other distributions. As of April 30, 2025, \$492.5 million was outstanding under our senior secured first lien term loan facility (the "Term Loan Facility"), \$350.0 million was outstanding under our senior unsecured notes (the "Senior Notes") and \$225.5 million was outstanding under our ABL Facility. In addition, we may incur substantial additional debt in the future. Our current indebtedness and other debt instruments we may enter in the future may have significant consequences to our business and, as a result, may impact our stockholders, including by doing any of the following: impairing our ability to obtain additional financing for working capital, capital expenditures, acquisitions or general corporate purposes; requiring us to dedicate a significant portion of our cash flows from operations to pay interest on any outstanding indebtedness, which would reduce the funds available to us for operations and other purposes; limiting our flexibility in planning for, or reacting to, changes in our business or the industries in which we operate; and

making it more difficult for us to satisfy our obligations with respect to our indebtedness; making us more vulnerable to adverse changes in general economic, industry and competitive conditions and adverse changes in government regulation; placing us at a competitive disadvantage compared to our competitors that are less leveraged and, therefore, more able to take advantage of opportunities that our leverage prevents us from exploiting; impairing our ability to refinance existing indebtedness or borrow additional amounts for working capital, capital expenditures, acquisitions, debt service requirements, execution of our business strategy or other purposes; restricting our ability to pay dividends, make other distributions and repurchase our shares; and adversely affecting our credit ratings. Any of the above-listed factors could materially adversely affect our financial condition, liquidity or results of operations. Furthermore, we expect that we will depend primarily on cash generated by our operations to pay our expenses and any amounts due under our existing indebtedness and any future indebtedness we may incur. As a result, our ability to repay our indebtedness depends on the future performance of our business, which will be affected by financial, business, economic and other factors, many of which we cannot control. Our business may not generate sufficient cash flows from operations in the future, and we may not achieve our currently anticipated growth in revenues and cash flows, either or both of which potential failures could result in our being unable to repay indebtedness or to fund other liquidity needs. If we do not have enough funds, we may be required to refinance all or part of our then existing indebtedness, sell assets or borrow additional funds, in each case on terms that may not be acceptable to us. In addition, the terms of existing or future debt agreements, including our existing ABL Facility, Term Loan Facility and Senior Notes, may restrict us from engaging in any of these alternatives. Our ability to recapitalize and incur additional debt in the future could also delay or prevent a change in control, make certain transactions more difficult to complete or impose additional financial or other covenants on us. Despite our current level of indebtedness, we may still be able to incur more debt. We may be able to incur significant additional indebtedness in the future, including secured debt. Although the agreements governing our indebtedness contain restrictions on the incurrence of additional indebtedness, these restrictions are subject to several qualifications and exceptions, and the additional indebtedness incurred in compliance with these restrictions could be substantial. These restrictions also will not prevent us from paying off existing debt in connection with obtaining additional debt or incurring obligations that do not constitute indebtedness, including obligations under operating lease arrangements. In addition, the ABL Facility provides a commitment of up to \$950.0 million, subject to a borrowing base, calculated periodically based on specified percentages of the value of eligible inventory and accounts receivable, subject to certain reserves and other adjustments. As of April 30, 2025, we had available borrowing capacity of \$631.3 million under the ABL Facility. If new debt is added to our current debt levels, the related risks that we face could intensify. An increase in interest rates would increase the cost of servicing our debt and could reduce our profitability. Our Term Loan Facility and ABL Facility bear interest at variable rates. We have entered into interest rate collars for a portion of our debt with the objective of reducing the risks associated with our Term Loan Facility. However, increases in interest rates with respect to any amount of our debt not covered by the interest rate collars could increase the cost of servicing our debt and could materially reduce our profitability and cash flows. Such increases may result from changes in regulatory standards or industry practices. Excluding the effect of the interest rate collars, each 1% increase in interest rates on the Term Loan Facility would increase our annual interest expense by \$4.9 million based on the balance outstanding under the Term Loan Facility as of April 30, 2025. Assuming the ABL Facility was fully drawn up to the \$950.0 million maximum commitment, each 1% increase in interest rates would result in a \$9.5 million increase in annual interest expense on the ABL Facility. We may have future capital needs that require us to incur additional debt, and we may be unable to obtain additional financing on acceptable terms, if at all. We rely substantially on the liquidity provided by our existing ABL Facility and cash on hand to provide working capital and fund our operations. Our working capital and capital expenditure requirements may increase as our markets rebound and we execute our strategic growth plan. Economic and credit market conditions, increases in interest rates, the performance of the commercial and residential construction markets, and our financial performance, as well as other factors, may constrain our financing abilities. Our ability to secure additional financing, if available, and to satisfy our financial obligations under indebtedness outstanding from time to time will depend upon our future operating performance, the availability of credit, economic conditions, and financial, business and other factors, many of which are beyond our control. The prolonged continuation or worsening of current housing market conditions and the macroeconomic factors that affect our industry could require us to seek additional capital and could have a material adverse effect on our ability to secure such capital on favorable terms, if at all. Our operating cash flow may also be insufficient to satisfy our financial obligations under our outstanding indebtedness. If additional funds are raised through the issuance of additional equity or convertible debt securities, our stockholders may experience significant dilution. We may also incur additional indebtedness in the future. If new debt is added to our current debt levels, the related risks that we now face could intensify. General Risk Factors Failure to attract and retain key employees while controlling costs could have a significant adverse effect on our business. Our success depends in part on our ability to attract, hire, train and retain qualified managerial, operational, sales and other personnel. We face significant competition for these types of employees in our industry and from other industries. We may be unsuccessful in attracting and retaining the personnel we require to conduct and expand our operations successfully. In addition, key personnel may leave us and compete against us. Our success also depends, to a significant extent, on the continued service of our senior management team. The loss of any member of our senior management team or other experienced senior employees could impair our ability to execute our business plan, cause us to lose customers and reduce our net sales, or lead to employee morale problems and/or the loss of other key employees. In any such event, our financial condition, results of operations and cash flows could be adversely affected. As a result of labor shortages, particularly among drivers and material handlers, we may face higher operating expenses and may lose revenue opportunities if labor shortages prevent us from having the capacity to meet customer demand. In addition, increased immigration enforcement measures could cause disruptions in our workforce. We could be required to increase our use of temporary or contract labor. Using temporary or contract labor typically requires higher costs and may be less productive than full-time employees. In addition, a shortage of qualified drivers could require us to increase driver compensation, let trucks sit idle, utilize contract haulers, utilize less experienced drivers, or could cause us to have difficulty meeting customer demands, all of which could adversely affect our business and results of operations. Cybersecurity breaches could harm our business. In the ordinary course of our business, we collect and store sensitive data, including our proprietary business information and that of our customers, suppliers and business partners, and personally identifiable information of our customers and employees, in our data centers and on our networks. The secure processing, maintenance and transmission of this information is critical to our operations. We have incurred costs and may incur significant additional costs to implement the security measures that we believe are appropriate to protect our IT systems. Our security measures are focused on the prevention, detection and remediation of damage from computer viruses, natural or man-made disasters, unauthorized access, cyber-attacks and other similar disruptions. Despite our security measures, our IT systems and infrastructure may be vulnerable to attacks by hackers or breached due to employee error, malfeasance or other disruptions. To date, we do not believe we have experienced a material breach of our IT systems. Any attacks on our IT systems could result in our systems or data being breached or damaged by computer viruses or unauthorized physical or electronic access. Such a breach could result in not only business disruption, but also theft of our intellectual property or other competitive information or unauthorized access to controlled data and any personal information stored in our IT systems. To the extent that any data is lost or destroyed, or any confidential information is inappropriately disclosed or used, it could adversely affect our competitive position or customer relationships. In addition, any such access, disclosure or other loss of information could result in legal claims or proceedings, liability under laws that protect the privacy of personal information, damage to our reputation and a loss of confidence in our business, products and services, which could adversely affect our business, financial condition, results of operations and cash flows. A disruption of our IT systems could adversely impact our business and operations. We rely on the accuracy, capacity and security of our IT systems, some of which are managed or hosted by third parties, and our ability to continually update these systems in response to the changing needs of our business. Our IT systems and those of our third-party service providers are vulnerable to damage or interruption from fires, earthquakes, hurricanes, tornados, floods and other natural disasters, terrorist attacks, power loss, capacity limitations, telecommunications failures, software and hardware defects or malfunctions, break-ins, sabotage and vandalism, human error and other disruptions that are beyond our control. We continue to invest capital to enhance, expand and increase the reliability of our network, but these capital expenditures may not achieve the results we expect. The occurrence of any disruption or system failure or other significant disruption to business continuity may result in a loss of business, increased expenses, damage to our reputation or exposure to litigation and possible financial losses, any of which could adversely affect our business, results of operations and cash flows. Trade policies, including the imposition of new or increased tariffs and any retaliatory measures, could have an adverse effect on our results of operations. We source some of our products from outside of the United States or Canada. Suppliers that we utilize may rely upon non-domestic products, and therefore, any significant changes to the United States or Canadian trade policies (and those of other countries in response) may cause a material adverse effect on our ability to procure products from suppliers that source from other countries or significantly increase the costs of obtaining such products, which could result in a material adverse effect on our results of operations. Specifically, the current U.S. presidential administration imposed and may continue to impose substantial new or increased tariffs on foreign imports into the United States, particularly from Canada and Mexico. Changes in the United States' trade policies have historically resulted in, and may continue to result in, one or more foreign governments adopting responsive trade policies that make it more difficult or costly for us to do business. We cannot predict the extent to which the United States or other countries will impose new or additional quotas, duties, tariffs, taxes or other similar restrictions upon the import or export of our products in the future, nor can we predict future trade policy or the terms of any renegotiated trade agreements and their impact on our business. The continuing adoption or expansion of trade restrictions, the occurrence of a trade war, or other governmental action related to tariffs or trade agreements or policies has the potential to adversely impact demand for our products, our costs, our customers, our suppliers, and the economy, which in turn could have a material adverse effect on our results of operations. The market price of our common stock may be highly volatile. The trading price of our common stock has been and may continue to be subject to fluctuations in response to certain events and factors, such as quarterly variations in results of operations, changes in financial estimates, unstable economic conditions, changes in recommendations or reduced coverage by securities analysts, the operating and stock price performance of other companies that investors may deem comparable to us, news reports relating to trends in the markets in which we operate, general economic conditions or other factors described in this Risk Factors section of this Annual Report on Form 10-K. In addition, the stock market in general and the market prices for companies in our industry have experienced volatility that often has been unrelated to the operating performance of such companies. These broad market and industry fluctuations may adversely affect the price of our stock, regardless of our operating performance. Additionally, volatility or a lack of positive performance in our stock price may adversely affect our ability to retain key employees, many of whom have been granted stock incentive awards. Unresolved Staff Comments None. Item 1C. Cybersecurity Risk Management and Strategy The Company maintains comprehensive policies, procedures, and controls to protect the Company's information systems and related data from cybersecurity threats and incidents. The Company's cybersecurity program is led by its Chief Information Security Officer (CISO) and supervised by its Chief Information Officer (CIO). The Company's cybersecurity program is a component of its overarching enterprise risk management program and interfaces with other functional areas within the Company, including, but not limited to, legal, accounting, risk management, human resources, internal audit, as well as external third-party partners, to identify, understand, and combat potential cybersecurity threats. Our cybersecurity program is aligned with three recognized control frameworks: ISO 27001; 2013, NIST SP 800-52; and the Center for Internet Security Top 20 Critical Security Controls. We conduct ongoing and robust testing of our systems, including penetration testing, internal and external audits, tabletop incident response exercises, and an annual Cyber Risk Assessment, the results of which are shared with the Audit Committee. We provide regular awareness training to our employees and contractors, including periodic phishing tests, to help identify, avoid, and mitigate cybersecurity threats, as well as targeted security training for key departments dealing with sensitive data types. The Company has engaged a third-party managed detection and response company to monitor the security of its information systems. The Company also maintains a cybersecurity insurance policy and has engaged a third-party incident response consultant and legal counsel. Cybersecurity Incident Response Process We maintain and actively update our Cybersecurity Incident Response Plan to triage, contain, and mitigate any issues as quickly as possible. Our Cybersecurity Incident Response Plan includes steps to analyze, and as necessary, escalate cybersecurity incidents both internally and with third-party service providers based on the type and severity of the specific incident. Our Cybersecurity Incident Response Policy ensures that our CIO, and, as appropriate, our senior management team, members of our legal staff and outside legal counsel, our disclosure committee, and members of our Audit Committee or Board of Directors are timely informed of and consulted regarding cyber incidents. Governance The Company's Board of Directors provides ultimate oversight of the Company's cybersecurity risk management. As reflected in the Audit Committee's charter, the Board of Directors has specifically delegated responsibility for oversight of cybersecurity matters to the Audit Committee. The CIO presents quarterly updates to the Audit Committee on the Company's cyber risks and threats, status of projects to strengthen the Company's information security systems, and emerging threats. The Company also engages third parties to periodically evaluate and audit aspects of the Company's information security programs, including by conducting vulnerability assessments and penetration testing, and the results of those findings are reported to the Audit Committee and used to help identify potentially material risks and prioritize certain security initiatives. The Company does not believe that any risks from cybersecurity threats, nor any previous cybersecurity incidents, have materially affected the Company. However, the sophistication of cyber threats continues to increase, and the preventative actions the Company has taken and continues to take to reduce the risk of cyber incidents and protect its systems and information may not successfully protect against all cyber incidents. For more information on how cybersecurity risk may materially affect the Company's business strategy, results of operations, or financial condition, please refer to Item 1A, Risk Factors. Properties Our corporate headquarters is in Tucker, Georgia. As of April 30, 2025, we operated our business through more than 320 distribution centers across 48 states and the District of Columbia in the United States and six provinces in Canada. Our distribution centers typically consist of storage, warehouse and office space. We also operated our business through nearly 100 tool sales, rental and service centers throughout the United States and have a tool assembly facility in Suwanee, Georgia. As of April 30, 2025, we owned 85 of our facilities, some of which were used as collateral to secure the Term Loan Facility. Our distribution centers range in size from approximately 2,000 to 150,000 square feet, and our tool sales, rental and service centers range in size from approximately 1,000 to 5,000 square feet. We believe that our properties are in good operating condition and adequately serve our current business operations. The following table summarizes our real estate facilities as of April 30, 2025: Property Type Leased Facilities Owned Facilities Total Corporate headquarters 1 A 1 A Distribution centers 238 85 323 A Tool sales, rental and service centers 94 4 98 A Tool assembly facility 1 A 1 A Total 334 85 419 A Item 3. Legal Proceedings From time to time, we are involved in lawsuits that are brought against us in the normal course of business. We are not currently a party to any legal proceedings that we currently believe would, either individually or in the aggregate, have a material adverse effect on our business or financial condition. The building materials industry has been subject to personal injury and property damage claims arising from alleged exposure to raw materials contained in building products as well as claims for incidents of catastrophic loss, such as building fires. As a distributor of building materials, we face an inherent risk of exposure to product liability claims if the use of the products we have distributed in the past or may in the future distribute is alleged to have resulted in economic loss, personal injury or property damage or to have violated environmental, health or safety or other laws. Such product liability claims have included and may in the future include allegations of defects in manufacturing, defects in design, a failure to warn of dangers inherent in the product, negligence, strict liability or a breach of warranties. Certain of our subsidiaries have been the subject of claims related to alleged exposure to asbestos-containing products they distributed prior to 1979. The vast majority of these suits that have been filed against us have been dismissed; however, we continue to have several active asbestos-related personal injury lawsuits that we continue to vigorously defend ourselves against. We do not expect the ultimate outcome of any of these lawsuits to have a material impact on our financial condition or operating results. However, claims and legal proceedings are subject to inherent uncertainties and rulings unfavorable to the Company could occur which could have a material impact on our financial condition or operating results. See Item 1A, Risk Factors "Risks Relating to Legal, Regulatory and Compliance" We are exposed to product liability, warranty, casualty, construction defect, contract, tort, personal injury, employment and other claims and legal proceedings related to our business, the products we distribute, the services we provide and services provided for us by third parties. Mine Safety Disclosures None. PART II Item 5. Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities Market Information Our common stock is traded on the New York Stock Exchange (NYSE) under the symbol GMS. As of the close of business on May 31, 2025, there were seven holders of record of the Company's common stock, which does not reflect those shares held beneficially or those shares held in a name. Accordingly, the

number of beneficial owners of our common stock exceeds this number.Dividend PolicyNo dividends were paid to stockholders during the years ended April 30, 2025, 2024 or 2023. The Company currently intends to retain all its future earnings, if any, to finance operations, support its growth strategies, repay indebtedness and repurchase shares. Most of the Company's indebtedness contains restrictions on the Company's activities, including paying dividends on its capital stock. See Note 7, Long-Term Debt of the Notes to Consolidated Financial Statements included in this Annual Report on Form 10-K. Any future determination relating to our dividend policy will be made at the discretion of the Company's Board of Directors and will depend on several factors, including future earnings, capital requirements, financial conditions, prospects, contractual restrictions and covenants and other factors that the Board of Directors may deem relevant.

Table of ContentsPerformance GraphThe following graph shows a comparison of cumulative total return to holders of shares of GMSA Inc.'s common stock against the cumulative total return of S&P 500 Index and Industrial Select Sector SPDR® Fund (XLI) from April 30, 2020 through April 30, 2025 (the last trading day in our fiscal 2025). The comparison of the cumulative total returns for each investment assumes that \$100 was invested in GMSA Inc. common stock and the respective indices on April 30, 2020 through April 30, 2025 and includes the reinvestment of any dividends. Historical share price performance should not be relied upon as an indication of future share price performance. This performance graph and related information shall not be deemed to be soliciting material or deemed to be offered for purposes of Section 18 of the Exchange Act or otherwise subject to the liabilities under that Section and shall not be deemed to be incorporated by reference into any future filing under the Securities Act or Exchange Act, except to the extent that we specifically incorporate it by reference into such filing. The points on the graph represent stock prices on the last trading days in the fiscal years presented. 4/30/2020/4/30/2021/4/30/2022/4/30/2023/4/30/2024/4/30/2025GMS Inc.100.00\$ 237.81\$ 260.88\$ 315.89\$ 503.37\$ 398.59\$ S&P 500 Index100.00\$ 145.98\$ 146.29\$ 150.19\$ 184.23\$ 206.51\$ S&P 500 Select Sector SPDR (XLI)100.00\$ 158.74\$ 148.25\$ 155.76\$ 189.25\$ 204.56\$

Table of ContentsIssuer Purchases of Equity SecuritiesThe number of shares repurchased and the average price paid per share for each month in the three months ended April 30, 2025 are as follows:Total Number of Shares RepurchasedAverage Price Paid per Share(1)Total Number of Shares Repurchased as Part of Publicly Announced Program(2)Approximate Dollar Value that May Yet be Purchased Under the Program(1)(in thousands)February 1 through February 28/29, 2025\$81.40\$98,300\$120.39\$3 March 1 through March 31, 2025\$115,260\$74.39\$151,260\$199,141 April 1 through April 30, 2025\$9,039\$71.70\$99,039\$212,040

Total348,599

(1) Share repurchases in excess of issuances are subject to a 1% excise tax. All dollar amounts presented above exclude such excise taxes. (2) On December 2, 2024, our Board of Directors approved a new share repurchase program authorizing the Company to repurchase up to \$250.0 million (such new repurchase program, the 2024 Repurchase Plan). The 2024 Repurchase Plan replaced the Company's previous share repurchase authorization of \$250.0 million under its 2023 repurchase plan, which commenced in October 2023. See Note 11 of the Notes to Consolidated Financial Statements included in this Annual Report on Form 10-K for more information.

Item 6. Reserved

Table of ContentsItem 7. Management's Discussion and Analysis of Financial Condition and Results of OperationsOverviewGMSA Inc. (together with its consolidated subsidiaries, the "Company," "we," "our," "us," "GMSA" or the "Company"), through its wholly owned operating subsidiaries, operates a network of more than 320 distribution centers with extensive product offerings of wallboard, ceilings, steel framing and complementary construction products. We also operate nearly 100 tool sales, rental and service centers. Through these operations, we provide a comprehensive selection of building products and solutions for our residential and commercial contractor customer base across the United States and Canada. Our operating model combines the benefits of a national platform and strategy with a local go-to-market focus, enabling us to generate significant economies of scale while maintaining high levels of customer service.

Fiscal 2025 HighlightsKey highlights in our business during fiscal 2025 are described below:

Generated net sales of \$5,513.7 million, a 0.2% increase from the prior year, primarily due to contributions from recent acquisitions. These factors helped to offset softening market conditions and a deflationary pricing environment in steel framing.

Generated net income of \$115.5 million, a 58.2% decrease from the prior year, primarily due to a \$42.5 million impairment of goodwill for our Ames reporting unit, as further discussed below; increased selling, general and administrative expenses, driven by incremental expense from recent acquisitions and operating cost inflation, partially offset by costs savings from our cost reduction initiatives and reduced activity from changes in demand; gross margin contraction; and an increase in depreciation and amortization due to recent acquisitions. Net income as a percentage of sales was 2.1% and 5.0% during fiscal 2025 and 2024, respectively.

Generated Adjusted EBITDA (a non-GAAP measure, see Non-GAAP Financial Measures in this Item 7) of \$500.9 million, an 18.6% decrease from the prior fiscal year. Adjusted EBITDA, as a percentage of net sales, decreased to 9.1% as compared to 11.2% for the prior year, primarily due to gross margin contraction and the increased selling, general and administrative expenses discussed above.

Completed three acquisitions and opened four new branches (see Greenfields), increasing the Company's geographic footprint and product offerings.

Approved an expanded share repurchase program, in which we are now authorized to repurchase up to \$250.0 million of our outstanding common stock. We repurchased \$164.1 million of our common stock pursuant to our share repurchase programs and had \$192.0 million of remaining purchase authorization as of April 30, 2025.

Acquisitions and GreenfieldsAcquisitionsOn May 1, 2024, we acquired Howard & Sons Building Materials, Inc. (a Howard & Sons), a distributor of wallboard, steel framing and complementary products from a single location in Pomona, California. On July 2, 2024, we acquired Yvon Building Supply, Inc., Yvon Insulation Corporation, Yvon Insulation Windsor, Laminated Glass Technologies, Inc., and Right Fit Foam Insulation Ltd. (collectively, Yvon). Yvon provides drywall, insulation, steel, ceilings and other complementary products and related services, including installed insulation. Yvon operates through seven locations across Greater Toronto and Ontario, Canada. We funded this transaction with cash on hand and borrowings under its asset based revolving credit facility (the ABL Facility). We also entered into contingent consideration arrangements that are based on purchases of certain customers and are payable in cash over five years. On August 26, 2024, the Company acquired R.S. Elliott Specialty Supply, Inc. (a R.S. Elliott), a leading regional distributor of stucco, plaster, siding, EIFS and related construction supplies, servicing markets across Florida from five locations in Orlando, Wildwood, Tampa, West Palm Beach and Jacksonville. Table of ContentsSubsequent to the end of our fiscal year in June 2025, we acquired The Lutz Company, a supplier of complementary products, including EIFS and related cladding supplies, operating from a single location in the Minneapolis, Minnesota metro area. For more information regarding our acquisitions, see Note 2 of the Notes to Consolidated Financial Statements included in this Annual Report on Form 10-K.

GreenfieldsDuring fiscal 2025, we opened greenfield locations in Summerville, South Carolina; Middleton, Massachusetts; Clackamas, Oregon; and Owens Sound, Ontario. Subsequent to the end of our fiscal year in June 2025, we opened a greenfield location in Nashville, Tennessee.

Cost Reduction InitiativesDuring fiscal 2025, the Company implemented strategic cost reduction plans to improve operational efficiency, including reductions in workforce and the closure of four distribution centers. The Company recorded \$13.5 million of onetime costs during fiscal 2025 related to these plans, which included \$10.1 million of severance and other employee costs and \$3.4 million for impairment of operating lease right-of-use assets. The cost reduction plans are expected to result in approximately \$55.1 million annualized cost savings. Sale of BusinessOn January 31, 2025, the Company sold its Michigan-based installed insulation contracting business, which was a part of the Company's geographic divisions segment. The Company received \$12.5 million of cash and recognized a \$7.4 million pre-tax gain on the sale. The Company may receive up to an additional \$1.5 million of cash that was held back by the buyer to secure certain of the Company's indemnification obligations subject to and in accordance with the terms of the purchase agreement, which amount, if any, will be payable 15 months after the transaction date. The gain is included within operating income.

Market Conditions and OutlookCommercialAfter two years of solid demand for commercial projects in most of the sectors that GMS serves, demand in this end market deteriorated during fiscal 2025, resulting from an uncertain economic climate and a challenging financing environment for many commercial projects. While a number of projects have been delayed or cancelled for now, construction to support certain commercial applications, including medical and governmental projects, particularly those associated with reshoring activities and those driven by governmental programs, such as development associated with the CHIPS Act of 2022, continue. Larger, privately-funded mega projects and data center construction demand are also favorable in this environment. Looking forward, financing availability and cost, coupled with labor constraints, other inflationary pressures and general policy-related economic uncertainty, appear to be headwinds until market conditions improve. Both we and our commercial contractor customers face inflationary pressures for labor, certain building products and other miscellaneous expenses.

Residential "Single-Family"Single-family starts began to pull back in the summer of 2022 amid rising interest rates coupled with broader macroeconomic and other affordability concerns. As a result, a slowdown in demand for single-family construction products followed, and we began to see its impacts in our results during the latter half of fiscal 2023 for most of our geographic regions. After mortgage rates peaked in October 2023, they moderated slightly and sentiment from many of our homebuilder customers improved as the market favorably adjusted to the current rates, particularly with the support of incentives from larger homebuilders. In the fourth quarter of fiscal 2024, year-over-year wallboard volume growth for single-family housing units turned positive for the first time since the fall of 2022 and was again positive in the first half of fiscal 2025. Despite that indication of pent-up demand however, since that time, affordability challenges, driven in part by high mortgage rates, coupled with widespread uncertainty, heightened by questions around the scope and scale of potential tariffs and other policy decisions, have curtailed demand for this end market. As a result of these issues, while we continue to believe that solid underlying demand fundamentals remain, punctuated by a marked structural undersupply of both new and existing homes, we expect single-family housing starts to remain muted in the near term. Residential "Multi-Family"Given the structural need for additional residential housing units, coupled with affordability concerns for prospective homebuyers and a lack of existing homes for sale, multi-family construction activity was robust throughout calendar 2023 and into the fourth quarter of fiscal 2024. However, given a significant decline in starts, demand for our products in this end market declined year-over-year during fiscal 2025. Although stable or rising rents in most geographies provide optimism for further development in this end market, high interest rates and suppressed real estate lending continue to constrain projects in the near term. More broadly, the solid underlying demand fundamentals of the housing market, including favorable demographics, low levels of supply of new homes, a chronic undersupply of homes in general, and easing regulatory constraints for development are expected to provide support for the residential multi-family markets in the longer term.

Factors and Trends Affecting our Operating ResultsGeneral Economic ConditionsOur business is sensitive to changes in general economic conditions, including conditions in the United States and Canadian commercial construction and housing markets. These markets are highly dependent upon new construction and, to a lesser extent, R&R activities, and are subject to cyclical market changes. Certain developments, such as inflation, higher interest rates, labor costs and availability, trade policies (including with respect to tariffs on imported goods), have led to a more challenging economic environment and have contributed to a slowdown in our end markets in fiscal 2025. Looking forward, financing rates, availability of additional financing and inflationary pressures could continue to dampen new activity. However, we believe that several factors, including the current high levels of home equity, the fundamental undersupply of housing, R&R activity, and demographic shifts, among others, will support demand for our products.

Commercial New ConstructionOur addressable commercial construction market is composed of a variety of commercial and institutional sub-segments with varying demand drivers. Our commercial markets include offices, hotels, retail stores, warehouses and other commercial buildings, while our institutional markets include educational facilities, healthcare facilities, government buildings and other institutional facilities. The principal demand drivers across these markets include the overall economic outlook, the general business cycle, government spending, vacancy rates, employment trends, interest rates, availability of credit and demographic trends. Availability and cost of financing coupled with labor availability and other inflationary factors influence the demand environment for the commercial market.

Commercial R&RWe believe commercial R&R spending is typically more stable than new commercial construction activity. Commercial R&R spending is driven by several factors, including commercial real estate prices and rental rates, office and retail vacancies, government spending and interest rates. Commercial R&R spending is also driven by commercial lease expirations and renewals, as well as tenant turnover. Such events often result in repair, reconfiguration and/or upgrading of existing commercial space. As such, the commercial R&R market has historically been less volatile than commercial new construction. Moreover, commercial R&R is also impacted by financing cost and availability, albeit to a lesser degree.

Residential New ConstructionResidential construction activity is driven by several factors, including the overall economic outlook, employment, income growth, home prices, availability of mortgage financing and related government regulations, interest rates and consumer confidence, among others.

Table of ContentsResidential R&RResidential R&R activity is typically more stable than new construction activity. The primary drivers of residential R&R spending include changes in existing home prices and availability, existing home sales, the average age of the housing stock, consumer confidence and interest rates. With mortgage rates near multi-year highs, many homeowners who secured a lower interest mortgage are inclined to stay longer in existing homes, which could continue to benefit R&R demand over the near-to-medium term.

Price and Mix ChangesPrices for certain of our products are subject to fluctuations arising from changes in domestic and international supply and demand, labor costs, competition, market speculation, government regulations, tariffs and trade restrictions, and periodic delays in delivery. Certain products we distribute have recently seen extreme price volatility. Price inflation may impact demand for these products, while price deflation may reduce our net sales and compress our margins. There is no assurance that we can successfully pass on price increases from our vendors to our customers and this has been increasingly difficult as demand has softened in our end markets. In addition, we may experience changes in our customer mix or in our product mix. Our operating results may be negatively impacted if customers require more lower-margin products from us and fewer higher-margin products.

AcquisitionsOur results of operations are impacted by acquisitions, as we complement our organic growth strategy with acquisitions. We completed three acquisitions during fiscal 2025, three acquisitions during fiscal 2024 and four acquisitions during fiscal 2023. We believe that opportunities exist to expand our geographic footprint by executing additional strategic acquisitions and we consistently strive to maintain an extensive and active acquisition pipeline. See Note 2 of the Notes to Consolidated Financial Statements included in this Annual Report on Form 10-K for more information regarding our business acquisitions.

Table of ContentsResults of OperationsA discussion regarding our results of operations and financial condition for the year ended April 30, 2025 compared to the year ended April 30, 2024 is presented below. A discussion regarding our results of operations and financial condition for the year ended April 30, 2024 compared to the year ended April 30, 2023 can be found under Item 7 of Part II of our Annual Report on Form 10-K for the fiscal year ended April 30, 2024, filed with the Securities and Exchange Commission on June 20, 2024. The following table summarizes key components of our results of operations: Year Ended April 30, 2025/2024/2023 (dollars in thousands)

Statement of operations data: Net sales\$5,513,738\$5,501,907\$5,329,252Cost of sales (exclusive of depreciation and amortization shown separately below)\$3,791,714\$3,726,806\$3,603,307Gross profit\$1,722,024\$1,775,101\$1,725,945Operating expenses (income): Selling, general and administrative expenses\$1,265,253\$1,198,891\$1,093,827Depreciation and amortization\$164,181\$133,362\$126,907Impairment of goodwill\$42,454\$—\$—Gain on sale of business\$7,393\$—\$—Total operating expenses\$1,464,462\$1,332,261\$1,220,734Operating income\$257,562\$244,840\$505,211Other (expense) income: Interest expense(89,080)\$(75,461)\$(65,843)Write-off of debt discount and deferred financing fees\$—\$(2,075)\$—Other income, net\$5,813\$8,628\$135Total other expense, net(83,267)\$(68,764)\$(57,708)Income before taxes\$174,295\$374,166\$447,503Provision for income taxes\$58,826\$98,071\$114,512Net income\$115,469\$276,079\$332,991Non-GAAP measures: Adjusted EBITDA(1)\$500,922\$615,454\$665,696Adjusted EBITDA margin(1)(2)9.1%11.2%12.5%

(1) Adjusted EBITDA and Adjusted EBITDA margin are non-GAAP measures. See Non-GAAP Measures in this Item 7 for how we define and calculate Adjusted EBITDA and Adjusted EBITDA margin, reconciliations thereof to net income and a discussion of why we believe these measures are useful. (2) Adjusted EBITDA margin is Adjusted EBITDA as a percentage of net sales.

Table of ContentsNet SalesYear Ended April 30, Change2025/2024/Dollar/Percent (dollars in thousands)Wallboard\$2,198,363\$2,263,337\$2,64,974(2.9)%Complementary products\$1,725,984\$1,650,899\$75,2194.6%Steel framing\$796,155\$892,730(96.575)(10.8)%Ceilings\$793,312\$695,151\$198,16114.1%Total net sales\$5,513,738\$5,501,907\$11,8310.2%The following table presents the impact of changes in volume and pricing on net sales of wallboard, steel framing and ceilings products during the year ended April 30, 2025 compared to the prior year: Volume/Price/Mix/Wallboard(3.7)%0.8%Steel framing(0.4%)(10.4)%Ceilings\$6.1%8.0%The increase in net sales during our fiscal year ended April 30, 2025 compared to the prior fiscal year was primarily due to contributions from recent acquisitions. These factors helped to partially offset softened demand across our end markets, price deflation in steel framing and unfavorable weather conditions. The increase in net sales consisted of the following: an increase in ceilings sales, which are principally impacted by commercial construction activity, primarily due to an increase in price/product mix and higher volume driven by positive contributions from acquisitions; an increase in complementary products sales, which include tools and fasteners (including automatic taping and finishing (the "ATF" tools), insulation, joint treatment, lumber, exterior envelope applications, including EIFS, and various other specialty building products, primarily due to positive contributions from acquisitions and an increase in pricing in certain product categories; partially offset by a decrease in steel framing sales, which are principally impacted by commercial construction activity, primarily due to a

decrease in price/product mix; and a decrease in wallboard sales, which are impacted by both commercial and residential construction activity, primarily due to lower single-family volume, partially offset by an increase in price/product mix. The following table breaks out our net sales into organic, or base business, net sales and recently acquired net sales for the years ended April 30, 2025 and 2024. When calculating organic sales growth, we exclude the net sales of acquired businesses until the first anniversary of the acquisition date. In addition, we exclude the impact of foreign currency translation in our calculation of organic net sales growth. Year Ended April 30, Change 2025/2024 Dollar Percent (dollars in thousands) Net sales \$5,513,738A Recently acquired net sales (1) \$(355,454) Impact of foreign currency (2) 24,193A Base business net sales (3) \$5,182,477A \$5,501,907A \$(319,430) (5.8)% (1) Represents net sales of branches acquired by us until the first anniversary of the acquisition date. For the year ended April 30, 2025, this includes net sales from the following acquisitions: AMW Construction Supply, LLC acquired on October 1, 2023; Kamco Supply Corporation and affiliates acquired on March 1, 2024; Howard & Sons acquired on May 1, 2024; Yvon acquired on July 2, 2024; and R.S. Elliott acquired on August 26, 2024. (2) Represents the impact of foreign currency translation on net sales. (3) Table of Contents (3) Represents net sales of existing branches and branches that were opened by us during the period presented. The decrease in organic net sales was primarily driven by softened demand across our end markets and price deflation in steel framing. These decreases were partially offset by resilient pricing in wallboard, ceilings and certain complementary products. Gross Profit and Gross Margin Year Ended April 30, Change 2025/2024 Dollar Percent (dollars in thousands) Gross profit \$1,722,024A \$1,775,101A \$(53,077) (3.0)% Gross margin 31.2A % 32.3A % The decrease in gross profit during the year ended April 30, 2025 compared to the prior year was primarily due to gross margin contraction, partially offset by contributions from recent acquisitions. Gross margin on net sales during the year ended April 30, 2025 decreased from the prior year, primarily due to weakening demand, negative price and cost dynamics, and lower vendor incentive income due to reduced volumes. Included in cost of sales for the years ended April 30, 2025 and 2024 was \$0.5 million and \$1.6 million, respectively, in non-cash charges to increase acquired inventory to its estimated fair value. These adjustments had a negative effect on both gross profit and gross margin as the related inventory was sold. Selling, General and Administrative Expenses Year Ended April 30, Change 2025/2024 Dollar Percent (dollars in thousands) Selling, general and administrative expenses \$1,265,253A \$1,198,899A \$66,354A 5.5A % of net sales 22.9A % 21.8A % Selling, general and administrative expenses include employee compensation and benefits, rent and facility related expenses, fleet related expenses including fuel costs, advertising, and other administrative expenses, such as insurance, legal, accounting and information technology costs. The increase in selling, general and administrative expenses during the year ended April 30, 2025 compared to the prior year was primarily due to \$75.9 million of incremental selling, general and administrative expenses from acquisitions. Also contributing was an increase in insurance claims and an increase in severance costs. The increase was partially offset by lower overall operating costs, reflective of realized savings from our cost reduction initiatives and reduced activity from changes in demand. The increase in selling, general and administrative expenses as a percentage of our net sales during the year ended April 30, 2025 compared to the prior year was primarily due to operating cost inflation, steel price deflation, higher insurance claims and impacts from unfavorable weather conditions throughout the year. Depreciation and Amortization Expense Year Ended April 30, Change 2025/2024 Dollar Percent (dollars in thousands) Depreciation \$83,007A \$69,206A \$13,801A 19.9A % Amortization 81,141A 64,156A 16,985A 26.5A % Depreciation and amortization \$164,148A \$133,362A \$30,786A 23.1A % Depreciation and amortization includes depreciation of property and equipment and amortization of definite-lived intangible assets. The increase in depreciation expense during the year ended April 30, 2025 compared to the prior year was primarily due to incremental expense resulting from property and equipment obtained in acquisitions over the past year. The increase in amortization expense during the year ended April 30, 2025 compared to the prior year was primarily due to incremental expense resulting from definite-lived intangible assets obtained in acquisitions over the past year, partially offset by the time-based progression of our use of the accelerated method of amortization for acquired customer relationships. (3) Table of Contents Impairment of Goodwill During the three months ended January 31, 2025, we recognized a \$42.5 million non-cash impairment charge to write off a portion of the goodwill assigned to our Ames reporting unit in conjunction with an interim goodwill impairment test. After analysis of several factors, including budgeted-to-actual performance, a downward revision to forecasted future cash flows and the prior year excess of fair value over carrying value, we determined it was appropriate to perform an interim goodwill impairment test as of January 31, 2025. The primary factor contributing to the impairment was a decrease in the reporting unit's forecasted future cash flows, primarily due to softness in the markets the reporting unit operates in stemming from high interest rates and other economic factors as well as a delay in the projected timing of a recovery. Also contributing was an increase in the discount rate and a decrease in market multiples. The impairment charge was equal to the excess of the reporting unit's carrying value over its fair value. As of April 30, 2025, we had \$65.3 million of remaining goodwill assigned to our Ames reporting unit. Deterioration in market conditions or estimated future cash flows in this reporting unit could result in future goodwill impairment. We continue to monitor events and circumstances which may affect the fair value of this reporting unit. We test goodwill annually during the fourth quarter of our fiscal year or when events and circumstances indicate that those assets might not be recoverable. Impairment testing of goodwill is required at the reporting unit level. The impairment test involves comparing the estimated fair values of our reporting units with the reporting unit's carrying amounts, including goodwill. We estimated the fair value of our Ames reporting unit based on a weighting of the income and market approaches. These models use significant unobservable inputs, or Level 3 inputs, as defined by the fair value hierarchy. Under the income approach, the Company calculated the fair value of the reporting unit based on the present value of estimated cash flows using a discounted cash flow method. The significant assumptions used in the discounted cash flow method include internal forecasts and projections developed by management for planning purposes, available industry/market data, discount rates and the growth rate to calculate the terminal value. Under the market approach, fair value is estimated using the guideline company method. The Company selects guideline companies in the industry in which each reporting unit operates. We primarily use EBITDA multiples based on the multiples of the selected guideline companies. Interest Expense Year Ended April 30, Change 2025/2024 Dollar Percent (dollars in thousands) Interest expense \$89,080A \$75,461A \$13,619A 18.0A % Interest expense consists primarily of interest expense incurred on our debt and finance leases and amortization of deferred financing fees and debt discounts. The increase in interest expense during the year ended April 30, 2025 compared to the prior year was primarily due to an increase in average debt outstanding, driven by our ABL Facility which was drawn down to help fund cash needs. Also contributing was an increase in finance leases. Provision for Income Taxes Year Ended April 30, Change 2025/2024 Dollar Percent (dollars in thousands) Provision for income taxes \$58,826A \$98,087A \$(39,261) (40.0)% Effective income tax rate 33.8A % 26.2A % The change in the effective income tax rate during the year ended April 30, 2025 compared to the prior year was primarily due to the impairment of goodwill which was non-deductible for income tax purposes, state taxes and equity compensation. For information regarding the significant differences between the U.S. federal statutory rate and our effective tax rate, see Note 10 of the Notes to Consolidated Financial Statements included in this Annual Report on Form 10-K for the fiscal year ended April 30, 2025. (3) Table of Contents Liquidity and Capital Resources Summary We depend on cash flow from operations, cash on hand and funds available under our ABL Facility to finance working capital needs, capital expenditures and acquisitions. We believe that these sources of funds will be adequate to fund debt service requirements and provide cash, as required, to support our growth strategies, ongoing operations, share repurchases, capital expenditures, lease obligations and working capital for at least the next twelve months and in the long term. We also believe we would be able to take measures to preserve liquidity should there be an economic downturn, recession or other disruption to our business in the future. As of April 30, 2025, we had available borrowing capacity of approximately \$631.3 million under our ABL Facility. The ABL Facility is scheduled to mature on December 22, 2027 and contains a cross default provision with our Term Loan Facility. On May 23, 2024, we amended our ABL Facility to replace the Canadian Dollar Offered Rate (CDOR) with the Canadian Overnight Repo Rate Average (CORRA) as the benchmark rate for borrowings under the Canadian revolving credit subfacility. For more information regarding our ABL Facility, Term Loan Facility and other indebtedness, see Note 7 of the Notes to Consolidated Financial Statements included in this Annual Report on Form 10-K. We regularly evaluate opportunities to optimize our capital structure, including through consideration of the issuance or incurrence of additional debt, to refinance existing debt and to fund ongoing cash needs such as those for general corporate purposes, growth initiatives, acquisitions and our stock repurchase program. Cash Flows The following table sets forth summarized cash flow data: Year Ended April 30, 2025/2024 2023 (in thousands) Cash provided by operating activities \$383,574A \$433,249A \$441,737A Cash used in investing activities (239,489) (430,771) (111,470) Cash used in financing activities (255,217) (437) (265,609) Effect of exchange rates on cash and cash equivalents 583A (638) (1,829) (Decrease) increase in cash and cash equivalents (110,549) \$1,403A \$62,829A Operating Activities The decrease in cash provided by operating activities during the year ended April 30, 2025 compared to the prior year was primarily due to a decrease in net income and an increase in cash paid for interest expense, partially offset by lower cash used for working capital. Investing Activities The decrease in cash used in investing activities during the year ended April 30, 2025 compared to the prior year was primarily due to a \$172.1 million decrease in cash used for acquisitions, a \$9.8 million decrease in capital expenditures and a \$14.6 million increase in proceeds from sale of assets, primarily related to \$12.5 million of cash received from the sale of our installed insulation contracting business. Capital expenditures during the years ended April 30, 2025, 2024 and 2023 primarily consisted of building and leasehold improvements, the purchase of vehicles and IT-related spending. Capital expenditures vary depending on prevailing business factors, including current and anticipated market conditions. Historically, capital expenditures have remained at relatively low levels in comparison to the operating cash flows generated during the corresponding periods. (3) Table of Contents Financing Activities The increase in cash used in financing activities during the year ended April 30, 2025A compared to the prior year was primarily due to net repayments of \$42.5 million under the ABL Facility during the year ended April 30, 2025, compared to net borrowings of \$160.0 million during the prior year. Also contributing to the increase was a \$49.1 million increase in repurchases of common stock during the year ended April 30, 2025 and a \$4.9 million increase in payments of principal on finance lease obligations. Contractual Obligations The following table sets forth our contractual obligations and commitments as of April 30, 2025: Year Ending April 30, Total 2026 2027 2028 2029 2030 Thereafter (in thousands) Long-term debt (1) \$1,078,749A \$8,568A \$7,119A \$232,523A \$6,988A \$355,976A \$467,575A Interest on long-term debt (2) 261,134A 62,062A 61,730A 57,088A 47,875A 31,355A 1,024A Finance leases (3) 220,013A 59,496A 53,310A 44,657A 32,267A 20,616A 9,667A Operating leases (4) 435,877A 74,693A 69,373A 59,431A 51,509A 40,403A 140,468A Totals \$1,995,773A \$204,819A \$191,532A \$393,699A \$138,639A \$448,350A \$618,734A term debt includes principal payments on outstanding debt obligations. Long-term debt excludes unamortized discounts and deferred financing fees. As of April 30, 2025, long-term debt outstanding consisted of \$492.5 million of our Term Loan Facility due May 2030, \$350.0 million under our Senior Notes due May 2029, \$225.5 million under our ABL Facility due December 2027 and \$10.8 million of installment notes due in annual installments through 2029. (2) Interest payments on long-term debt includes interest due on outstanding debt obligations and commitment and borrowing costs under our ABL Facility. (3) Represents remaining payments under finance leases, including interest on finance lease obligations. (4) Represents base rent payments under non-cancellable operating leases. We may, from time to time, repurchase or otherwise retire or extend our debt and/or take other steps to reduce our debt or otherwise improve our financial position. These actions may include open market debt repurchases, negotiated repurchases, other retirements of outstanding debt and/or opportunistic refinancing of debt. The amount of debt that may be repurchased or otherwise retired or refinanced, if any, will depend on market conditions, trading levels of our debt, our cash position, compliance with debt covenants and other considerations. We lease certain office and warehouse facilities and equipment, some of which provide renewal options. Rent expense for operating leases, which may have escalating rents over the terms of the leases, is recorded on a straight-line basis over the minimum lease terms. Rent expense for operating leases, including variable costs, approximated \$98.5 million, \$82.5 million, and \$76.8 million for the fiscal years ended April 30, 2025, 2024 and 2023, respectively. As existing leases expire, we anticipate such leases will be renewed or replaced with other leases that are substantially similar in terms and that are consistent with market rates at the time of renewal. During fiscal 2025, 2024 and 2023, we recorded \$71.0 million, \$77.5 million and \$59.7 million, respectively, for finance lease obligations for equipment and vehicles. We expect to continue to enter into finance lease obligations for equipment and vehicles in fiscal 2026. (3) Table of Contents Share Repurchase Program On December 2, 2024, the Company's Board of Directors approved a new share repurchase program authorizing the Company to repurchase up to \$250.0 million (such new repurchase program, the "2024 Repurchase Plan"). The 2024 Repurchase Plan replaced the Company's previous share repurchase authorization of \$250.0 million under its 2023 repurchase plan, which commenced in October 2023. See Note 11 of the Notes to Consolidated Financial Statements included in this Annual Report on Form 10-K for more information regarding the 2024 Repurchase Plan. We repurchased 1.9 million shares of our common stock during the fiscal year ended April 30, 2025 for \$164.1 million under our share repurchase programs at an average cost per share of \$85.27, plus \$1.4 million for excise taxes. As of April 30, 2025, we had a \$192.0 millionA of remaining purchase authorization under our 2024 Repurchase Plan. Debt Covenants The ABL Facility, the Term Loan Facility and the indenture governing the Senior Notes contain a number of covenants that limit our ability and the ability of our restricted subsidiaries, as described in the respective credit agreement and the indenture, to incur more indebtedness; pay dividends, redeem or repurchase stock or make other distributions; make investments; create restrictions on the ability of our restricted subsidiaries to pay dividends to us or make other intercompany transfers; create liens securing indebtedness; transfer or sell assets; merge or consolidate; enter into certain transactions with our affiliates; and prepay or amend the terms of certain indebtedness. Such covenants are subject to several important exceptions and qualifications set forth in the ABL Facility, the Term Loan Facility and the indenture governing the Senior Notes. We were in compliance with all such covenants as of April 30, 2025. Off Balance Sheet Arrangements As of April 30, 2025, we did not have any relationships with unconsolidated entities or financial partnerships for the purpose of facilitating off-balance sheet arrangements or for other contractually narrow or limited purposes. Critical Accounting Policies Our discussion and analysis of operating results and financial condition are based upon our audited financial statements included elsewhere in this Annual Report on Form 10-K. The preparation of our financial statements, in accordance with Generally Accepted Accounting Principles ("GAAP"), requires us to make estimates and assumptions that affect the reported amounts of assets, liabilities, net sales, expenses and related disclosures of contingent assets and liabilities. We base our estimates on experience and other assumptions that we believe are reasonable under the circumstances, and we evaluate these estimates on an ongoing basis. Our critical accounting policies are those that materially affect our consolidated financial statements and involve difficult, subjective or complex judgments by management. Although these estimates are based on management's best knowledge of current events and actions that may impact us in the future, actual results may be materially different from the estimates. We believe the following critical accounting policies are affected by significant judgments and estimates used in the preparation of our consolidated financial statements and that the judgments and estimates are reasonable. Business Combinations Description. We account for business combinations by recognizing the assets acquired and liabilities assumed at the acquisition date fair value. In valuing acquired assets and liabilities, fair value estimates use Level 3 inputs, including future expected cash flows and discount rates. A Goodwill is measured as the excess of consideration transferred over the fair values of the assets acquired and the liabilities assumed. While we use our best estimates and assumptions as a part of the acquisition accounting process to accurately value assets acquired and liabilities assumed at the acquisition date, our estimates are inherently uncertain and subject to refinement. As a result, during the measurement period, which may be up to one year from the acquisition date, we record adjustments to the assets acquired and liabilities assumed, with the corresponding offset to goodwill. Upon the conclusion of the measurement period, any subsequent adjustments arising from new facts and circumstances are recorded to the Consolidated Statements of Operations and Comprehensive Income, Judgments and Uncertainties. Accounting for business combinations requires our management to make significant estimates and assumptions about intangible assets, obligations assumed and pre-acquisition contingencies, including uncertain tax positions and tax-related valuation allowances and reserves. Critical inputs and assumptions in valuing certain of the (3) Table of Contents intangible assets include, but are not limited to, future expected cash flows from customer relationships; the acquired company's brand and competitive position, as well as assumptions about the period of time the acquired brand will continue to be used in the combined company's product portfolio; and discount rates. Effect if Actual Results Differ. Although we believe the assumptions and estimates we have made in the past have been reasonable and appropriate, they are inherently uncertain. As a result, actual results may differ from estimates. During the year ended April 30, 2025, we recorded measurement period adjustments related to our acquisitions that changed preliminary goodwill. See Note 2 of the Notes to Consolidated Financial Statements included in this Annual Report on Form 10-K for information regarding measurement period adjustments. Goodwill and Indefinite-Lived Intangible Assets Description. We perform an impairment test of our goodwill and indefinite-lived intangible assets annually during the fourth quarter of our fiscal year (February 1) or when events and circumstances indicate goodwill or indefinite-lived intangible assets might be impaired. Impairment testing of goodwill is required at the reporting unit level. We may first assess qualitative factors to determine whether it is necessary to perform a quantitative impairment test. The quantitative goodwill impairment test involves comparing the

estimated fair value of our reporting units with the reporting unit's carrying amount, including goodwill. If the carrying amount of the reporting unit exceeds its fair value, a goodwill impairment loss is measured as the amount by which a reporting unit's carrying amount exceeds its fair value, not to exceed the carrying amount of goodwill assigned to the reporting unit. We evaluate our reporting units on an annual basis or when events or circumstances indicate our reporting units might change. Judgments and Uncertainties. Application of the impairment tests requires judgment, including the identification of reporting units, assigning assets and liabilities to reporting units and determining the fair values of reporting units. We estimated the fair values of our reporting units based on weighting of the income and market approaches. These models use significant unobservable inputs, or Level 3 inputs, as defined by the fair value hierarchy. Significant estimates and assumptions inherent in the valuations include the amount and timing of future cash flows (including expected growth rates and profitability), the discount rate applied to the cash flows and the selection of guideline companies. The assumptions with the most significant impact on the fair value of our reporting units are those related to the discount rate, the terminal value, future operating cash flows and the growth rate. Effect if Actual Results Differ From Assumptions. As of April 30, 2025, we had \$881.3 million of goodwill and \$84.4 million of indefinite-lived intangible assets. Of the total goodwill, \$816.0 million was assigned to our nine geographic reporting units (Central, Midwest, New York, Northeast, Southern, Southeast, Southwest, Western and Canada) and \$65.3 million was assigned to our Ames reporting unit. During the three months ended January 31, 2025, we recognized a \$42.5 million non-cash impairment charge to write off a portion of the goodwill assigned to our Ames reporting unit in conjunction with an interim goodwill impairment test. After analysis of several factors, including budgeted-to-actual performance, a downward revision to forecasted future cash flows and the prior year excess of fair value over carrying value, we determined it was appropriate to perform an interim goodwill impairment test as of January 31, 2025. The primary factor contributing to the impairment was a decrease in the reporting unit's forecasted future cash flows, primarily due to softness in the markets the reporting unit operates in stemming from high interest rates and other economic factors as well as delay in the projected timing of a recovery. Also contributing was an increase in the discount rate and a decrease in market multiples. The impairment charge was equal to the excess of the reporting unit's carrying value over its fair value. Our fiscal 2025 impairment test indicated the fair value of our New York reporting unit exceeded its carrying value by approximately 2%. If a hypothetical increase of 100 basis points in the discount rate was applied in our fiscal 2025 impairment test, the carrying value of our New York reporting unit would have hypothetically exceeded the estimated fair value. We continue to monitor events and circumstances which may affect the fair value of each reporting unit. Examples of events or circumstances that could have a negative effect on the estimated fair values of the Ames reporting unit and New York reporting unit and result in future impairments include (i) changes in industry or market conditions; (ii) deterioration of future cash flows or operating performance; (iii) a prolonged weakness in general economic conditions; (iv) unanticipated changes in technology or customer demands; (v) a sustained decrease in share price; (vi) volatility in the equity and debt markets which could result in a higher discount rate; and (vi) the inability to execute our growth strategy. Although management believes that the estimates used in the evaluation of goodwill are reasonable, if the assumptions used in the impairment analysis are not met or materially change, it could cause goodwill to be impaired. Table of Contents Based on a qualitative assessment, our fiscal 2025 impairment test indicated that it is not likely that the fair values of our other reporting units are less than their carrying amount. Our annual impairment test during the fourth quarter of fiscal 2024 and fiscal 2023 indicated that the Ames reporting unit was at risk of failing the goodwill impairment test and the estimated fair values of our other reporting units significantly exceeded their carrying values. Our impairment tests for indefinite-lived intangible assets for fiscal 2025, 2024 and 2023 indicated no impairment. There have been no significant events since our fiscal 2025 impairment tests that would have triggered additional impairment testing. Income Taxes Description. Income taxes are accounted for using the asset and liability method. Deferred tax assets and liabilities are recognized based on the difference between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Inherent in the measurement of deferred balances are certain judgments and interpretations of existing tax law and published guidance as applicable to our operations. We evaluate our deferred tax assets to determine if valuation allowances are required. In assessing the realizability of deferred tax assets, we consider both positive and negative evidence in determining whether it is more likely than not that some portion or all of the deferred tax assets will not be realized. The primary negative evidence considered includes the cumulative operating losses generated in prior periods. The primary positive evidence considered includes the reversal of deferred tax liabilities related to depreciation and amortization that would occur within the same jurisdiction and during the carry-forward period necessary to absorb the federal and state net operating losses and other deferred tax assets. The reversal of such liabilities would utilize the federal and state net operating losses and other deferred tax assets. We record amounts for uncertain tax positions that management believes are supportable but are potentially subject to successful challenge by the applicable taxing authority. Consequently, changes in our assumptions and judgments could materially affect amounts recognized related to income tax uncertainties and may affect our results of operations or financial position. We believe our assumptions for estimates continue to be reasonable, although actual results may have a positive or negative impact on the balances of such tax positions. Historically, the variation of estimates to actual results is immaterial and material variation is not expected in the future. Judgments and Uncertainties. We consider the probability of future taxable income and our historical profitability, among other factors, in assessing the amount of the valuation allowance. Significant judgment is involved in this determination, including projections of future taxable income. Our liability for unrecognized tax benefits contains uncertainties because management is required to make assumptions and to apply judgment to estimate the exposures associated with our various filing positions. Our effective income tax rate is also affected by changes in tax law, our level of earnings and the results of tax audits. Effect if Actual Results Differ From Assumptions. Although we believe that the judgments and estimates used are reasonable, changes in estimates and assumptions could materially affect the amount or timing of valuation allowances. Newly Issued Accounting Pronouncements See Note 1 of the Notes to Consolidated Financial Statements included in this Annual Report on Form 10-K for information regarding recently adopted and recently issued accounting pronouncements. Non-GAAP Financial Measures Adjusted EBITDA and Adjusted EBITDA margin are non-GAAP measures. We report our financial results in accordance with GAAP. However, we present Adjusted EBITDA and Adjusted EBITDA margin because we believe they assist investors and analysts in comparing our operating performance across reporting periods on a consistent basis by excluding items that we do not believe are indicative of our core operating performance. Management believes Adjusted EBITDA and Adjusted EBITDA margin are helpful in highlighting trends in our operating results, while other measures can differ significantly depending on long-term strategic decisions regarding capital structure and allocation, the tax jurisdictions in which companies operate and capital investments and acquisitions. In addition, we utilize Adjusted EBITDA in certain calculations under our debt agreements. Our debt agreements permit us to make certain additional adjustments in calculating Consolidated EBITDA, such as projected net cost savings, which are not reflected in the Adjusted EBITDA data presented in this Annual Report on Form 10-K. Table of Contents We believe that Adjusted EBITDA and Adjusted EBITDA margin are frequently used by analysts, investors and other interested parties in their evaluation of companies, many of which present an Adjusted EBITDA or Adjusted EBITDA margin measure when reporting their results. Our presentation of Adjusted EBITDA should not be construed as an inference that our future results will be unaffected by unusual or non-recurring items. In addition, Adjusted EBITDA may not be comparable to similarly titled measures used by other companies in our industry or across different industries. We also include information concerning Adjusted EBITDA margin, which is calculated as Adjusted EBITDA divided by net sales. We present Adjusted EBITDA margin because it is used by management as a performance measure to judge the level of Adjusted EBITDA that is generated from net sales. Adjusted EBITDA and Adjusted EBITDA margin have their limitations as analytical tools and should not be considered in isolation or as a substitute for analysis of our results as reported under GAAP. The following is a reconciliation of our net income to Adjusted EBITDA: Year Ended April 30, 2025 2024 2023 (in thousands) Net income \$115,469 \$276,079 \$332,991 Interest expense \$89,080 \$75,461 \$65,843 Write-off of debt discount and deferred financing fees \$2,075 \$6,130 Interest income (919) (1,754) (1,287) Provision for income taxes \$58,269 \$8,087 \$114,512 Depreciation expense \$83,007 \$69,206 \$61,177 Amortization expense \$81,141 \$64,156 \$70,100 Impairment of goodwill \$42,454 \$6,295 \$319,703 Redeemable noncontrolling interests (b) 1,260 1,427 1,178 Equity-based compensation (c) 15,646 15,618 13,217 Severance and other permitted costs (d) 11,851 6,282 7,887 Transaction costs (acquisitions and other) (e) 3,920 4,856 1,961 Gain on disposal of assets (f) 5,476 (729) (1,413) Effects of fair value adjustments to inventory (g) 485 1,631 1,232 Change in fair value of contingent consideration (h) 1,882 \$6,130 Debt transaction costs (i) \$6,130 1,320 173 Adjusted EBITDA \$500,922 \$615,454 \$665,696 Net sales \$5,513,738 \$5,501,907 \$5,329,252 Adjusted EBITDA Margin 1A % 11.2A % 12.5A % 3B Table of Contents (a) Represents changes in the fair value of stock appreciation rights. (b) Represents changes in the fair values of noncontrolling interests and deferred compensation agreements. (c) Represents non-cash equity-based compensation expense related to the issuance of share-based awards. (d) Represents severance expenses and other costs permitted in the calculation of Adjusted EBITDA under the ABL Facility and the Term Loan Facility. (e) Represents costs related to acquisitions paid to third parties. (f) Includes gains from the sale of assets and the sale of the Company's Michigan-based installed insulation contracting business, net of losses and impairments. (g) Represents the non-cash cost of sales impact of acquisition accounting adjustments to increase inventory to its estimated fair value. (h) Represents the change in fair value of contingent consideration arrangements. (i) Represents costs paid to third-party advisors related to debt refinancing activities. Item 7A. Quantitative and Qualitative Disclosures About Market Risk Interest Rate Risk We are exposed to interest rate risk through fluctuations in interest rates on our debt obligations. A significant portion of our outstanding debt bears interest at variable rates. As a result, increases in interest rates could increase the cost of servicing our debt and could materially reduce our profitability and cash flows. We seek to manage exposure to adverse interest rate changes through our normal operating and financing activities, as well as through hedging activities, such as entering into interest rate derivative agreements. Excluding the impact of interest rate derivative agreements, each 1% increase in interest rates on the Term Loan Facility would increase our annual interest expense by approximately \$4.9A million based on the aggregate principal amount outstanding under the Term Loan Facility as of April 30, 2025. Assuming the ABL Facility was fully drawn, each 1% increase in interest rates would result in a \$9.5A million increase in our annual interest expense on the ABL Facility. As of April 30, 2025, \$492.5 million aggregate principal amount was outstanding under the Term Loan Facility and \$225.5 million aggregate principal amount was outstanding under the ABL Facility. Foreign Currency Risk We are exposed to foreign currency exchange rate fluctuations for our operations in Canada, which can adversely impact our net income and cash flows. Approximately 14% of our net sales during the year ended April 30, 2025 were derived from sales to customers in Canada. These operations are primarily conducted in the local currency. This exposes us to risks associated with changes in foreign currency that can adversely affect reported net sales, net income and cash flows. We currently do not enter into financial instruments to manage this foreign currency translation risk. Commodity Price Risk We are exposed to changes in prices of commodities used in our operations, including those associated with energy, such as crude oil, and raw materials, such as steel. We generally manage the risk of changes in commodity prices that impact our costs by seeking to pass commodity-related inflation on to our customers. 39 Table of Contents Item 8. Financial Statements and Supplementary Data GMSA Inc. Index to Consolidated Financial Statements Page Reports of Independent Registered Public Accounting Firm (PCAOB ID: 42) 41 Consolidated Balance Sheets as of April 30, 2025 and 2024 44 Consolidated Statements of Operations and Comprehensive Income for the years ended April 30, 2025, 2024 and 2023 46 Consolidated Statements of Stockholders' Equity for the years ended April 30, 2025, 2024 and 2023 47 Consolidated Statements of Cash Flows for the years ended April 30, 2025, 2024 and 2023 48 Notes to Consolidated Financial Statements 49 40 Table of Contents Report of Independent Registered Public Accounting Firm To the Stockholders and the Board of Directors of GMSA Inc. Opinion on the Financial Statements We have audited the accompanying consolidated balance sheets of GMS Inc. (the Company) as of April 30, 2025 and 2024, the related consolidated statements of operations and comprehensive income, stockholders' equity and cash flows for each of the three years in the period ended April 30, 2025, and the related notes (collectively referred to as the consolidated financial statements). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company at April 30, 2025 and 2024, and the results of its operations and its cash flows for each of the three years in the period ended April 30, 2025, in conformity with U.S. generally accepted accounting principles. We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB), the Company's internal control over financial reporting as of April 30, 2025, based on criteria established in Internal Control-Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (2013 framework), and our report dated June 18, 2025 expressed an unqualified opinion thereon. Basis for Opinion These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion. Critical Audit Matter The critical audit matter communicated below is a matter arising from the current period audit of the financial statements that was communicated or required to be communicated to the audit committee and that: (1) relates to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective or complex judgments. The communication of the critical audit matter does not alter in any way our opinion on the consolidated financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the account or disclosure to which it relates. Interim Quantitative Goodwill Impairment Assessment for the Ames Reporting Unit Description of the Matter As of April 30, 2025, the Company's consolidated goodwill balance was \$881.3 million. The goodwill assigned to the Ames reporting unit was \$65.3 million after recognition of an impairment charge of \$42.5 million. As explained in Note 5 to the consolidated financial statements, the Company tests goodwill for impairment annually during its fiscal fourth quarter, and whenever events or changes in circumstances indicate the estimated fair value of a reporting unit may no longer exceed the carrying amount. The Company identified a decrease in the future cash flows for the Ames reporting unit and performed an interim impairment assessment as of January 31, 2025. The Company estimated the fair value of the Ames reporting unit using a combination of the income and market approaches to perform the impairment test. We identified as a critical audit matter the assessment of the Company's projected cash flows utilized in the interim quantitative goodwill impairment assessment for the Ames reporting unit. 41 Table of Contents Auditing management's interim goodwill impairment test and resulting impairment charge for the Ames reporting unit required judgment due to the estimation required in determining the fair value of the reporting unit. In particular, the fair value estimate was sensitive to significant assumptions such as management's net sales and cost of sales forecasts, discount rate, forecasted EBITDA margin and EBITDA multiples which are affected by expectations about future market or economic conditions and the economic performance of the Ames reporting unit. How We Addressed the Matter in Our Audit We obtained an understanding, evaluated the design and tested the operating effectiveness of controls over the Company's process to test the Ames reporting unit's goodwill balance for impairment, including controls over the valuation of the Company's Ames reporting unit and development of the significant assumptions described above. To test the estimated fair value of the Ames reporting unit used in the interim goodwill impairment test, our audit procedures included, among others, assessing the methodologies used by the Company to determine the fair value of the reporting unit, testing the significant assumptions discussed above and testing the underlying data used by the Company in its analysis. We compared the significant assumptions used by management to historical results and current industry and economic trends. We also evaluated any identified contrary evidence, assessed the historical accuracy of management's estimates and performed sensitivity analyses of significant assumptions to evaluate the changes in the fair value of the reporting unit that would result from changes in the assumptions. In addition, we utilized more experienced members of the audit team and involved our internal valuation specialists to assist in the evaluation and testing of the significant valuation assumptions discussed above. /s/ Ernst & Young LLP We have served as the Company's auditor since 2017. Atlanta, Georgia June 18, 2025 42 Table of Contents Report of Independent Registered Public Accounting Firm To the Stockholders and the Board of Directors of GMSA Inc. Opinion on Internal Control over Financial Reporting We have audited GMS Inc.'s internal control over financial reporting as of April 30, 2025, based on criteria established in Internal Control-Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (2013 framework) (the COSO criteria). In our opinion, GMS Inc. (the Company) maintained, in all material respects, effective internal control over financial reporting as of April 30, 2025, based on the COSO criteria. As indicated in the accompanying Management's Report on Internal Control over Financial Reporting, management's assessment of and conclusion on the effectiveness of internal control over financial

reporting did not include the internal control of Howard & Sons Building Materials, Inc., Yvon Building Supply, Inc., Yvon Insulation Corporation, Yvon Insulation Windsor, Laminated Glass Technologies, Inc., Right Fit Foam Insulation Ltd., and R.S. Elliott Specialty Supply, Inc., which are included in the 2025 consolidated financial statements of the Company and constituted 7% of total assets as of April 30, 2025 and 3% of net sales for the year then ended. Our audit of internal control over financial reporting of the Company also did not include an evaluation of the internal control over financial reporting of Howard & Sons Building Materials, Inc., Yvon Building Supply, Inc., Yvon Insulation Corporation, Yvon Insulation Windsor, Laminated Glass Technologies, Inc., Right Fit Foam Insulation Ltd., and R.S. Elliott Specialty Supply, Inc. We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB), the consolidated balance sheets of the Company as of April 30, 2025 and 2024, the related consolidated statements of operations and comprehensive income, stockholders' equity and cash flows for each of the three years in the period ended April 30, 2025, and the related notes and our report dated June 18, 2025 expressed an unqualified opinion thereon. The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting included in the accompanying Management's Report on Internal Control over Financial Reporting. Our responsibility is to express an opinion on the Company's internal control over financial reporting based on our audit. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, testing and evaluating the design and operating effectiveness of internal control based on the assessed risk, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Definition and Limitations of Internal Control Over Financial Reporting A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Table of Contents/ Ernst & Young LLP Atlanta, Georgia June 18, 2025

44 Table of ContentsGMSA Inc. Consolidated Balance Sheets (in thousands, except per share data)

April 30, 2025

April 30, 2024

Assets

Current assets:

Cash and cash equivalents \$55,599

\$166,148

Trade accounts and notes receivable, net of allowances of \$12,947 and \$16,930, respectively 835,888

849,993

Inventories, net 586,191

580,830

Prepaid expenses and other current assets 432,438

42,352

Total current assets 1,520,116

1,639,323

Property and equipment, net of accumulated depreciation of \$369,343 and \$309,850, respectively 524,008

472,257

Operating lease right-of-use assets 325,977

251,207

Goodwill 881,334

853,767

Intangible assets, net 536,716

502,688

Deferred income taxes 24,568

21,890

Other assets 18,548

18,708

Total assets \$3,831,267

\$3,759,840

Liabilities and Stockholders' Equity

Current liabilities:

Accounts payable \$431,494

\$420,237

Accrued compensation and employee benefits 126,442

125,610

Other accrued expenses and current liabilities 127,396

111,204

Current portion of long-term debt 57,901

50,849

Current portion of operating lease liabilities 54,325

49,150

Total current liabilities 797,558

757,050

Non-current liabilities:

Long-term debt, less current portion 1,206,445

1,229,726

Long-term operating lease liabilities 279,373

204,865

Deferred income taxes, net 76,483

62,698

Other liabilities 51,228

44,980

Total liabilities 2,411,087

2,299,319

Commitments and contingencies

Stockholders' Equity:

Common stock, par value \$0.01 per share, 500,000 shares authorized; 38,164 and 39,754 shares issued and outstanding as of April 30, 2025 and 2024, respectively 381

397

Preferred stock, par value \$0.01 per share, 50,000 shares authorized; 0 shares issued and outstanding as of April 30, 2025 and 2024 -

-

Additional paid-in capital 189,216

334,596

Retained earnings 1,272,516

1,157,047

Accumulated other comprehensive loss (41,933)

(31,519)

Total stockholders' equity 1,420,180

1,460,521

Total liabilities and stockholders' equity \$3,831,267

\$3,759,840

The accompanying notes are an integral part of these consolidated financial statements.

45 Table of ContentsGMSA Inc. Consolidated Statements of Operations and Comprehensive Income (in thousands, except per share data)

Year Ended April 30, 2025

2024

2023

Net sales \$5,513,738

\$5,501,907

\$5,329,252

Cost of sales (exclusive of depreciation and amortization shown separately below) 3,791,714

3,726,806

3,603,307

Gross profit 1,722,024

1,775,101

1,725,945

Operating expenses (income):

Selling, general and administrative 1,265,253

1,198,899

1,093,827

Depreciation and amortization 164,148

133,362

126,907

Impairment of goodwill 42,454

-

-

Gain on sale of business (7,393)

-

-

Total operating expenses 1,464,462

1,332,261

1,220,734

Operating income 257,562

442,840

505,211

Other (expense) income: Interest expense (89,080)

(75,461)

(65,843)

Write-off of debt discount and deferred financing fees -

(2,075)

-

Other income, net 5,813

8,862

8,135

Total other expense, net (83,267)

(68,674)

(57,708)

Income before taxes 174,295

374,166

447,503

Provision for income taxes 8,826

98,087

114,512

Net income \$115,469

\$276,079

\$332,991

Weighted average common shares outstanding: Basic 38,928

40,229

41,904

Diluted 39,503

40,906

42,592

Net income per common share: Basic \$2.97

\$6.86

\$7.95

Diluted \$2.92

\$6.75

\$7.82

Comprehensive income: Net income \$115,469

\$276,079

\$332,991

Other comprehensive income (loss): Foreign currency translation adjustments (35,558)

(30,088)

Intra-entity transactions that are of a long-term investment nature, net of tax (1,958)

(4,929)

Changes in derivative financial instruments, net of tax (8,101)

8,481

1,002

Total other comprehensive income (loss) (10,414)

3,610

(29,086)

Comprehensive income \$105,055

\$279,689

\$303,905

The accompanying notes are an integral part of these consolidated financial statements.

46 Table of ContentsGMSA Inc. Consolidated Statements of Stockholders' Equity (in thousands)

Common Stock

Additional Paid-in Capital

Retained Earnings

Accumulated Other Comprehensive Loss

Total Stockholders' Equity

Shares

Amount

Balances as of April 30,

2022

477,334

\$428,136

\$547,977

\$(6,043)

\$1,064,498

Net income -

-

-

-

-

Repurchase and retirement of common stock (2,271)

(23)

(110,753)

-

-

-

Other comprehensive loss, net of tax -

-

-

-

-

Equity-based compensation -

-

-

-

-

Exercise of stock options 280

3

4,712

-

-

-

Award of restricted stock units 110

1

(1)

-

-

Tax withholding related to net share settlements of equity awards -

-

-

-

-

Issuance of common stock pursuant to employee stock purchase plan 79

1

3,202

-

-

Balances as of April 30,

2023

400,971

410,428

508,880

968

(35,129)

1,274,757

Net income -

-

-

-

-

Repurchase and retirement of common stock (1,702)

(17)

(116,422)

-

-

-

Other comprehensive income, net of tax -

-

-

-

-

Equity-based compensation -

-

-

-

-

Exercise of stock options 276

2

6,334

-

-

-

Vesting of restricted stock units 120

1

(1)

-

-

Tax withholding related to net share settlements of equity awards -

-

-

-

-

Issuance of common stock pursuant to employee stock purchase plan 89

1

4,585

-

-

Balances as of April 30,

2024

397,544

397,334

596,611

1,157,047

(31,519)

1,460,521

Net income -

-

-

-

-

Repurchase and retirement of common stock (1,925)

(19)

(165,483)

-

-

-

required at the reporting unit level (operating segment or one level below operating segment). The Company may make a qualitative assessment of the likelihood of goodwill impairment to determine whether a detailed quantitative analysis is required. The quantitative impairment test involves comparing the estimated fair values of the Company's reporting units with the reporting units' carrying amounts, including goodwill. If the carrying amount of the reporting unit exceeds its fair value, a goodwill impairment loss is measured as the amount by which a reporting unit's carrying amount exceeds its fair value, not to exceed the carrying amount of goodwill. Intangible Assets Intangible assets consist of customer relationships, trade names and other assets acquired in conjunction with the purchases of businesses or purchases of assets from other companies. The Company typically uses an income method to estimate the acquisition date fair value of intangible assets obtained through a business combination, which is based on forecasts of the expected future cash flows attributable to the respective assets. When management determines material intangible assets are acquired in conjunction with the purchase of a business, the Company determines the fair values of the identifiable intangible assets by considering management's own analysis and an independent third-party valuation specialist's appraisal. Intangible assets determined to have definite lives are amortized over their estimated useful lives. Intangible assets determined to have indefinite lives are tested for impairment annually during the fourth quarter of the Company's fiscal year or when events and circumstances indicate that it is more likely than not that the asset is impaired. Long-Lived Assets The Company evaluates the recoverability of long-lived assets, including property and equipment, operating lease right-of-use (ROU) assets and definite-lived intangible assets, for impairment when events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Conditions that would necessitate an impairment assessment include a significant decline in the observable market value of an asset, a significant change in the extent or manner in which an asset is used or a significant adverse change that would indicate the carrying amount of an asset or group of assets is not recoverable. For long-lived assets to be held and used, the Company recognizes an impairment loss if the carrying amount is not recoverable through the undiscounted cash flows and measures an impairment loss, if any, based on the difference between the carrying amount and fair value. Long-lived assets held for sale are reported at the lower of cost or fair value less costs to sell and are recorded within prepaid expenses and other current assets in the Consolidated Balance Sheets. The Company classifies assets as held for sale if it commits to a plan to sell the asset within one year and actively markets the asset in its current condition for a price that is reasonable in comparison to its estimated fair value. Investments The Company accounts for investments in equity securities where it does not have significant influence over the investee using the cost method. The carrying amount of investments in equity securities was \$5.2A million as of April 30, 2025 and is included in other assets in the Consolidated Balance Sheet. Leases The Company leases certain facilities, distribution and warehouse equipment and fleet of vehicles. The Company's leases have lease terms ranging from one to 15 years. The Company's facility leases generally contain renewal options for periods ranging from one to five years. The exercise of lease renewal options is typically at the Company's sole discretion. The Company does not recognize ROU assets or lease liabilities for renewal options unless it is determined that the Company is reasonably certain of exercising renewal options at lease inception. Certain of the Company's equipment leases include options to purchase the leased property. The Company's lease agreements do not contain any material restrictive covenants. The Company determines if an arrangement is a lease at inception and evaluates whether the lease meets the classification criteria of a finance or operating lease. Operating leases are included in operating lease right-of-use assets, current portion of operating lease liabilities and long-term operating lease liabilities in the Consolidated Balance Sheets. Finance leases are included in operating lease right-of-use assets, current portion of operating lease liabilities and long-term operating lease liabilities in the Consolidated Balance Sheets. Finance leases are included in operating lease right-of-use assets, current portion of operating lease liabilities and long-term operating lease liabilities in the Consolidated Balance Sheets. Leases with a lease term of 12 months or less at inception are not recorded in the Consolidated Balance Sheets. Lease ROU assets and lease liabilities are recognized at the commencement date based on the present value of the future lease payments over the lease term. If readily determinable, the rate implicit in the lease is used to discount lease payments to present value. For leases in which the implicit rate is not readily determinable, the Company uses its incremental borrowing rate in determining the present value of future payments. The Company determines its incremental borrowing rate based on the applicable lease terms and the current economic environment. The incremental borrowing rate is estimated to approximate the interest rate on a collateralized basis with similar terms and payments. Lease ROU assets also include any lease payments made in advance and exclude lease incentives and initial direct costs incurred. Some of the Company's lease agreements contain rent escalation clauses (including index-based escalations), rent holidays, capital improvements funding or other lease concessions. Lease expense is recognized on a straight-line basis based on the fixed component over the lease term. Reductions in ROU assets and changes in lease liabilities are presented on a net basis within other non-current assets and liabilities within the operating section of the Company's Consolidated Statement of Cash Flows. Variable lease costs consist primarily of taxes, insurance and common area or other maintenance costs for leased facilities and vehicles and equipment, which are expensed as incurred. The Company also made the accounting policy election to not separate lease components from non-lease components related to its fleet of vehicles. Insurance Liabilities The Company is self-insured for certain losses related to medical claims. The Company has stop-loss coverage to limit the exposure arising from medical claims. In addition, the Company has deductible-based insurance policies for certain losses related to general liability, automobile and workers' compensation. The expected ultimate cost for claims incurred as of the balance sheet date is not discounted and is recognized as a liability if probable and estimable. Insurance losses for claims filed and claims incurred but not reported are accrued based upon estimates of the aggregate liability for uninsured claims using historical loss development factors and actuarial assumptions followed in the insurance industry. The following table presents the Company's aggregate liabilities for medical self-insurance, general liability, automobile and workers' compensation and the expected recoveries. Liabilities for medical self-insurance are included in other accrued expenses and current liabilities. Reserves for general liability, automobile and workers' compensation are included in other accrued expenses and current liabilities and other liabilities in the Consolidated Balance Sheets. Expected recoveries for insurance liabilities are included in prepaid expenses and other current assets and other assets in the Consolidated Balance Sheets. April 30, 2025 2024 (in thousands) Medical self-insurance \$5,769A \$6,067A General liability, automobile and workers' compensation 34,166A 22,731A Expected recoveries for insurance liabilities (7,357) (3,746) Restructuring The Company recognizes a liability for costs associated with an exit or disposal activity when the liability is incurred. After the appropriate level of management approves the detailed restructuring plan and the criteria for recognition are met, the Company establishes accruals for employee termination and other costs, as applicable. During fiscal 2025, the Company recorded \$13.5A million of restructuring costs as part of a strategic cost reduction plan to improve operational efficiency, primarily in its geographic divisions segment, which included \$10.1A million of severance and other employee costs in connection with a reduction in workforce and \$3.4A million for impairment of operating lease ROU assets in connection with the closure of certain facilities. As of April 30, 2025, \$0.3A million of costs related to the reductions in workforce were remaining accrued. Restructuring costs are classified within selling, general and administrative expenses in the Consolidated Statements of Operations and Comprehensive Income. 52 Table of Contents GMS Inc. Notes to Consolidated Financial Statements (Continued) Debt Issuance Costs The Company defers debt issuance costs and amortizes them over the term of the related debt. The Company uses the straight-line method to amortize debt issuance costs for its revolving credit facilities and uses the effective interest method to amortize debt issuance costs for its other debt facilities. Amortization of debt issuance costs is recorded in interest expense in the Consolidated Statements of Operations and Comprehensive Income. The Company classifies debt issuance costs for its revolving credit facilities as an asset in the Consolidated Balance Sheets and classifies debt issuance costs for its other debt facilities as a reduction of the related debt in the Consolidated Balance Sheets. Stock Appreciation Rights, Deferred Compensation and Liabilities to Noncontrolling Interest Holders Certain subsidiaries have equity-based compensation agreements with the subsidiary's employees and minority stockholders. These agreements are stock appreciation rights, deferred compensation agreements and liabilities to noncontrolling interest holders. Since these agreements are typically settled in cash or notes, they are accounted for as liability awards and measured at fair value. See Note 13, "Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests," for additional information with respect to these agreements. Derivative Instruments The Company has entered into derivative instruments to manage its exposure to certain financial risks. The Company's derivative financial instruments are recognized as either assets or liabilities in the Consolidated Balance Sheets and measured at fair value. Derivative instruments that do not qualify as a hedge or are not designated as a hedge are adjusted to estimated fair value in earnings. Derivative instruments that meet hedge criteria are designated as hedges. For derivative instruments designated as a cash flow hedge, the Company recognizes the change in fair value, net of taxes, to accumulated other comprehensive income (loss) in the Consolidated Balance Sheets, and an amount is reclassified out of accumulated other comprehensive income (loss) into earnings to offset the earnings impact that is attributable to the risk being hedged. See Note 14, "Fair Value Measurements," for additional information with respect to the Company's derivative instruments. Revenue Recognition General. Revenue is recognized upon transfer of control of promised goods to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods. Revenue is recognized net of any taxes collected from customers, which are subsequently remitted to governmental authorities. The Company includes shipping and handling costs billed to customers in net sales. These costs are recognized as a component of selling, general and administrative expenses. See Note 16, "Segments," for information regarding disaggregation of revenue, including revenue by product and by geographic area. Performance Obligations. The Company satisfies its performance obligations at a point in time, which is upon delivery of products. The Company's payment terms vary by the type and location of its customers. The amount of time between point of sale and when payment is due is not significant and the Company has determined its contracts do not include a significant financing component. The Company's contracts with customers involve performance obligations that are one year or less. A Therefore, the Company applied the standard's optional exemption that permits the omission of information about its unfulfilled performance obligations as of the balance sheet dates. Significant Judgments. The Company's contracts may include terms that could cause variability in the transaction price, including customer rebates, returns and cash discounts for prompt payment. Variable consideration is estimated and included in the transaction price based on the expected value method. These estimates are based on historical experience, anticipated performance and other factors known at the time. A The Company only includes estimated amounts in the transaction price to the extent it is probable that a significant reversal of cumulative revenue recognized will not occur when the uncertainty associated with the variable consideration is resolved. 53 Table of Contents GMS Inc. Notes to Consolidated Financial Statements (Continued) Cost of Sales Cost of sales reflects the direct cost of goods purchased from third parties, rebates earned from vendors, adjustments for inventory reserves and the cost of inbound freight. Vendor Rebates Typical arrangements with vendors provide for the Company to receive a rebate of a specified amount after it achieves certain measures generally related to the volume of the Company's purchases over a period of time. The Company records these rebates to effectively reduce its cost of sales in the period in which the Company sells the product. Throughout the year, the Company estimates the amount of rebates receivable for the periodic programs based upon the expected level of purchases. The Company accrues for the receipt of vendor rebates based on purchases and reduces inventory to reflect the deferral of cost of sales. Selling, General and Administrative Expenses Selling, general and administrative expenses include employee compensation and benefits, rent and facility related expenses, fleet related expenses including fuel costs, advertising, and other administrative expenses, such as insurance, legal, accounting and information technology costs. Selling, general and administrative expenses included delivery expenses of \$356.9 million, \$352.5 million and \$324.9 million during the years ended April 30, 2025, 2024 and 2023, respectively. Advertising Expense The cost of advertising is expensed as incurred and included in selling, general and administrative expenses in the Consolidated Statements of Operations and Comprehensive Income. Advertising expenses were \$8.2 million, \$7.4 million and \$6.0 million during the years ended April 30, 2025, 2024 and 2023, respectively. Equity-Based Compensation As of April 30, 2025, the Company had various stock-based compensation plans, which are more fully described in Note 12, "Equity-Based Compensation." The Company measures compensation cost for all share-based awards at fair value on the grant date (or measurement date if different) and recognizes compensation expense, net of forfeitures, over the requisite service period for awards expected to vest. The Company estimates the fair value of stock options using the Black-Scholes valuation model and determines the fair value of restricted stock units based on the quoted price of GMS common stock on the date of grant. Sale of Business On January 31, 2025, the Company sold its Michigan-based installed insulation contracting business, which was a part of the Company's geographic divisions segment. The Company received \$12.5 million of cash and recognized a \$7.4 million pre-tax gain on the sale. The Company may receive up to an additional \$1.5 million of cash that was held back by the buyer to secure certain of the Company's indemnification obligations subject to and in accordance with the terms of the purchase agreement, which amount, if any, will be payable 15 months after the transaction date. The gain is included within operating income in the Consolidated Statement of Operations and Comprehensive Income. The cash received is included within proceeds from sale of assets in the Consolidated Statement of Cash Flows. Income Taxes Income taxes are accounted for using the asset and liability method. Deferred tax assets and liabilities are recognized based on the difference between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Inherent in the measurement of deferred balances are certain judgments and interpretations of existing tax law and published guidance as applicable to our operations. The Company evaluates its deferred tax assets to determine if valuation allowances are required. In assessing the realizability of deferred tax assets, we consider both positive and negative evidence in determining whether it is more likely than not that some portion or all of the deferred tax assets will not be realized. The primary negative evidence considered 54 Table of Contents GMS Inc. Notes to Consolidated Financial Statements (Continued) includes the cumulative operating losses generated in prior periods. The primary positive evidence considered includes the reversal of deferred tax liabilities related to depreciation and amortization that would occur within the same jurisdiction and during the carry-forward period necessary to absorb the federal and state net operating losses and other deferred tax assets. The reversal of such liabilities supports the realizability of the federal and state net operating losses and other deferred tax assets. The Company records amounts for uncertain tax positions that management believes are supportable but are potentially subject to successful challenge by the applicable taxing authority. Consequently, changes in our assumptions and judgments could materially affect amounts recognized related to income tax uncertainties and may affect our results of operations or financial position. We believe our assumptions for estimates are reasonable, although actual results may have a positive or negative material impact on the balances of such tax positions. Historically, the variation of estimates to actual results is not significant and material variation is not expected in the future. Concentrations of Risk Credit Risk. Financial instruments that potentially subject the Company to significant concentrations of credit risk consist principally of cash and cash equivalents and trade accounts and notes receivable. The Company assesses the credit standing of counterparties as considered necessary. The Company routinely assesses the financial strength of its customers and generally does not require collateral. Concentrations of credit risk with respect to trade accounts receivable are limited due to the substantial number of geographically diverse customers comprising the Company's customer base. Additionally, the Company maintains allowances for expected credit losses. The Company does not enter into financial instruments for trading or speculative purposes. As of April 30, 2025 and 2024, no customer accounted for more than 10% of gross accounts receivable. Supply Risk. The Company purchases most of its inventories from a select group of vendors. Without these vendors, the Company's ability to acquire inventory would be significantly impaired. Fair Value of Financial Instruments Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Authoritative guidance for fair value measurements establishes a three-level hierarchy that prioritizes the inputs to valuation models based upon the degree to which they are observable. The three levels of the fair value measurement hierarchy are as follows: Level 1 Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity can access at the measurement date. Level 2 Inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 3 Inputs are unobservable inputs for which little or no market data exists, therefore requiring an entity to develop its own assumptions. The carrying values of the Company's cash, cash equivalents, trade receivables and trade payables approximate their fair values because of their short-term nature. Based on borrowing rates available to the Company for loans with similar terms, the carrying values of the Company's variable rate debt instruments approximate fair value. See Note 14, "Fair Value Measurements," for additional information with respect to the Company's fair value measurements. Earnings Per Share Basic earnings per share is computed by dividing net income available to common stockholders by the weighted average number of outstanding shares of common stock for the period. Diluted earnings per share reflects the potential dilution that could occur if securities or other contracts to issue common stock, including stock options and restricted stock units (collectively "Common Stock Equivalents"), were exercised or converted into common stock. A The dilutive effect of outstanding stock options and restricted stock units is reflected in diluted earnings per share by application of the treasury stock method. In applying the treasury stock method for stock-based compensation arrangements, the assumed proceeds are computed as the sum of the amount the employee must pay upon exercise and the amount of compensation cost attributed to future services and not yet recognized. A Diluted earnings per share is computed by increasing the weighted-average number of outstanding shares of 55 Table of Contents GMS Inc. Notes to Consolidated Financial Statements

(Continued)common stock computed in basic earnings per share to include the dilutive effect of Common Stock Equivalents for the period. In periods of net loss, the number of shares used to calculate diluted loss per share is the same as basic net loss per share.Recently Adopted Accounting PronouncementSegment Reporting. In November 2023, the Financial Accounting Standards Board (the FASB) issued new guidance related to reportable segment disclosure requirements, primarily through additional disclosures about significant segment expenses regularly provided to the chief operating decision maker (the CODM). The Company adopted the new guidance for its fiscal year ending April 30, 2025 and applied the guidance retrospectively for all periods presented. Other than additional required disclosures, the adoption of the new guidance did not have an impact on the Company's consolidated financial statements. See Note 16, Segment Reporting, for additional information with respect to segment information.Recently Issued Accounting PronouncementsIncome Taxes. In December 2023, the FASB issued new guidance to enhance income tax disclosures, primarily through changes in the rate reconciliation and income taxes paid disclosures. The new guidance is effective for fiscal years beginning after December 15, 2024. The new guidance will apply on a prospective basis to annual financial statements for periods beginning after the effective date. However, retrospective application in all prior periods presented is permitted. The Company is currently evaluating the impact of the new guidance on its consolidated financial statements and disclosures.Disaggregation of Income Statement Expenses. In November 2024, the FASB issued new guidance requiring additional disclosures of specified information about certain costs and expenses. The new guidance is effective for fiscal years beginning after December 15, 2026 and interim periods within fiscal years beginning after December 15, 2027, and is to be applied prospectively with the option to adopt retrospectively. The Company is currently evaluating the impact of the new guidance on its consolidated financial statements and disclosures.2. Business CombinationsThe Company's Consolidated Statement of Operations and Comprehensive Income for the year ended April 30, 2025 included \$166.8 million of net sales and \$2.9 million of net income from acquisitions made in fiscal 2025. The Company recorded transaction costs of \$3.9 million, \$4.9 million and \$2.0 million during the years ended April 30, 2025, 2024 and 2023, respectively.Fiscal 2025 AcquisitionsIn fiscal 2025, the Company completed the following acquisitions, with an aggregate purchase price of \$238.8 million. The primary purpose of these transactions was to expand the geographical coverage of the Company and grow the business. The impact of these acquisitions was not material to the Company's Consolidated Financial Statements.Company NameForm of AcquisitionDate of AcquisitionHoward & Sons Building Materials, Inc.Purchase of net assetsMay 1, 2024Yvon (as defined below)Purchase of 100% of outstanding common stockJuly 2, 2024R.S. Elliott Specialty Supply, Inc.Purchase of 100% of outstanding common stockAugust 26, 2024On May 1, 2024, the Company acquired Howard & Sons Building Materials, Inc., a distributor of wallboard, steel framing and complementary products from a single location in Pomona, California. On July 2, 2024, the Company acquired Yvon Drying Supply, Inc., Yvon Insulation Corporation, Yvon Insulation Windsor, Laminated Glass Technologies, Inc. and Right Fit Foam Insulation Ltd. (collectively, the Yvon). Yvon provides drywall, insulation, steel, ceilings and other complementary products and related services, including installed insulation. Yvon operates through seven locations across Greater Toronto and Ontario, Canada. The Company funded this transaction with cash on hand and borrowings under its asset based revolving credit facility (the ABL Facility). The Company also entered into contingent consideration arrangements, based on purchase volumes of certain customers, that are payable in cash to the sellers over five years, ranging from zero dollars to a maximum amount of \$33.5 million as of the acquisition date (\$46.0 million Canadian dollars). 56Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)On August 26, 2024, the Company acquired R.S. Elliott Specialty Supply, Inc., a leading regional distributor of stucco, plaster, siding, External Insulation and Finishing Systems (EIFS) and related construction supplies, servicing markets across Florida from five locations in Orlando, Wildwood, Tampa, West Palm Beach and Jacksonville. The Company funded this transaction with cash on hand and borrowings under its ABL Facility.The following table summarizes the preliminary consideration transferred for the Company's fiscal 2025 acquisitions:(in thousands)Cash\$212,150A Contingent consideration26,648A Fair value of consideration transferred\$238,798A The preliminary estimated fair value of the Yvon contingent consideration payments was determined using a Monte Carlo simulation which accounts for the probabilities of various outcomes. The contingent consideration will be remeasured to fair value each reporting period with changes in fair value recorded in the Consolidated Statements of Operations and Comprehensive Income. See Note 14, Fair Value Measurements, for more information on the changes in fair value of contingent consideration.The assets acquired and liabilities assumed were recognized at their acquisition date fair values.A The acquisition accounting is subject to change as the Company obtains additional information during the measurement period about the facts and circumstances that existed as of the acquisition date.A The primary areas of the preliminary acquisition accounting that are not yet finalized relate to preliminary fair value estimates, working capital adjustments and residual goodwill.The following table summarizes the preliminary acquisition accounting for the Company's fiscal 2025 acquisitions based on currently available information:InitialAcquisitionAccountingAdjustmentsUpdatedAcquisitionAccounting(in thousands)Cash\$8,414A \$8,414A Trade accounts and notes receivable51,721A 832A 52,553A Inventories10,731A (185)10,546A Property and equipment22,392A \$22,392A Operating lease right-of-use assets and other assets15,826A 636A 16,462A Intangible assets102,563A 14,000A 116,563A Goodwill83,217A (12,184)71,033A Accounts payable and other liabilities(31,483)(4,957)(36,440)Deferred income taxes(21,230)(1,495)(22,725)Fair value of consideration transferred\$242,151A \$(3,353)\$238,798A Goodwill recognized for acquisitions is attributable to synergies achieved through the streamlining of acquired company operations combined with improved margins attainable through increased market presence. The goodwill is assigned to the Company's geographic divisions reportable segment. Goodwill of \$39.1 million is not expected to be deductible for income tax purposes and goodwill of \$31.9 million is expected to be deductible for income tax purposes.57Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)The following table summarizes the preliminary components of intangible assets acquired in connection with the Company's fiscal 2025 acquisitions (dollars in thousands):Fair ValueWeighted Average Amortization Period (Years)Customer relationships\$101,440A 11.6Trade names13,276A 15.0Other1,847A 5.0Total intangible assets\$116,563A 11.9Trade accounts and notes receivable had an estimated fair value of \$52.6 million and a gross contractual value of \$52.8 million. The difference represented the Company's best estimate of the contractual cash flows that would not be collected.Fiscal 2024 AcquisitionsIn fiscal 2024, the Company completed the following acquisitions, with an aggregate preliminary purchase price of \$380.0 million of cash consideration. The purpose of these acquisitions was to expand the geographical coverage of the Company, expand the Company's complementary product offerings and grow the business. Company NameForm of AcquisitionDate of AcquisitionJawl Lumber CorporationPurchase of 100% of outstanding common stockMay 1, 2023AMW Construction Supply, LLCPurchase of net assetsOctober 1, 2023Kamco Supply Corporation and affiliatesPurchase of net assetsMarch 1, 2024On May 1, 2023, the Company acquired Jawl Lumber Corporation (the Jawl), which provides services to the Vancouver Island market in Canada under the Home Lumber and Building Supplies (the Home Lumber) brand name. Home Lumber is a leading supplier of lumber, engineered wood, doors, framing packages and siding as well as other key complementary building materials in the Vancouver Island market. Home Lumber operates from a single location in Victoria, Canada. The primary purpose of the transaction was to expand the geographical coverage of the Company and grow the business. On October 1, 2023, the Company acquired AMW Construction Supply, LLC (the AMW), a tools and fasteners and other complementary products distributor servicing the Phoenix, Arizona metro area. AMW operates from a single location in Phoenix, Arizona. The primary purpose of the transaction was to expand the Company's complementary product offerings and grow the business.58Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)On March 1, 2024, the Company acquired Kamco Supply Corporation and affiliates (the Kamco), a leading regional supplier of ceilings, wallboard, steel, lumber, and other related construction products. Kamco operates five distribution facilities in the greater New York City area and services the New York metro and tri-state area. The transaction was funded with cash on hand and borrowings under the Company's revolving credit facility. The primary purpose of the transaction was to expand the geographical coverage of the Company and grow the business. The assets acquired and liabilities assumed were recognized at their acquisition date fair values. The following table summarizes the acquisition accounting for the Company's fiscal 2024 acquisitions:InitialAcquisitionAccountingAdjustmentsFinalAcquisitionAccounting(in thousands)Cash\$3,028A \$3,028A Trade accounts and notes receivable37,355A 154A 37,509A Inventories25,713A 37A 25,750A Prepaid and other current assets411A (32)379A Property and equipment17,035A \$17,035A Operating lease right-of-use assets61,703A \$61,703A Customer relationships124,954A (4,353)120,601A Trade names44,064A (664)43,400A Non-compet agreements4,600A \$4,600A Goodwill115,726A 3,700A 155,426A Accounts payable and accrued expenses(21,925)(208)(22,133)Operating lease liabilities(61,703)\$61,703A Deferred income taxes(6,586)963A (5,623)Fair value of consideration transferred\$380,375A \$(403)\$379,972A Goodwill recognized is attributable to synergies achieved through the streamlining of operations combined with improved margins attainable through increased market presence and is attributable to the Company's geographic divisions reportable segment. Goodwill of \$17.2 million is not deductible for U.S. federal income tax purposes, and goodwill of \$138.2 million is deductible for U.S. federal income tax purposes. The estimated useful life for the customer relationships is 12.1 years, the estimated useful life for the trade names is 15.0 years and the estimated useful lives for the non-competition agreements is 5.0 years. Trade accounts and notes receivable had an estimated fair value of \$37.5 million and a gross contractual value of \$38.0 million. The difference represented the Company's best estimate of the contractual cash flows that would not be collected.The following table presents the unaudited pro forma consolidated net sales and net income for the Company's fiscal 2024 acquisitions for the period indicated:Year EndedApril 30, 2024(in thousands)Net sales\$5,711,196A Net income\$263,482A The above pro forma results have been calculated by combining the historical results of the Company, AMW and Kamco as if the acquisitions of AMW and Kamco had occurred on May 1, 2023, the first day of the comparable prior reporting period. The pro forma results include estimates for intangible asset amortization, depreciation, interest expense and income 59Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)taxes. The pro forma information is not necessarily indicative of the results that would have been achieved had the transactions occurred on the first day of each of the periods presented or that may be achieved in the future.Fiscal 2023 AcquisitionsIn fiscal 2023, the Company completed the following acquisitions, with an aggregate purchase price of \$60.5 million of cash consideration. The purpose of these acquisitions was to expand the geographical coverage of the Company, expand the Company's complementary product offerings and grow the business. The impact of these acquisitions was not material to the Company's Consolidated Financial Statements.Company NameForm of AcquisitionDate of AcquisitionConstruction Supply of Southwest Florida, Inc.Purchase of net assetsJune 1, 2022Tanner Bolt and Nut, Inc.Purchase of net assetsDecember 30, 2022Blair Building Materials, Inc.Purchase of net assetsApril 3, 2023Engler, Meier and Justus, Inc.Purchase of 100% of outstanding common stockApril 3, 2023The assets acquired and liabilities assumed were recognized at their acquisition date fair values. The following table summarizes the acquisition accounting for the Company's fiscal 2023 acquisitions:PreliminaryAcquisitionAccountingAdjustmentsFinalAcquisitionAccounting(in thousands)Trade accounts and notes receivables\$20,267A \$(959)\$19,308A Inventories16,768A 54A 16,822A Prepaid and other current assets\$42A (138)404A Property and equipment\$4,689A \$4,689A Operating lease right-of-use assets\$6,894A \$6,894A Customer relationships\$14,039A \$14,039A Trade names\$4,614A \$4,614A Goodwill\$10,697A (\$229)10,875A Accounts payable and accrued expenses(\$9,091)\$9,091Operating lease liabilities(6,894)\$6,894Deferred income taxes(793)609A (184)Fair value of consideration transferred\$61,732A \$(1,256)\$60,476A Goodwill recognized is attributable to expected synergies, increased market presence and the expected value to expand and enhance the Company's complementary product offerings and is attributable to the Company's geographic divisions reportable segment. Goodwill of \$5.4 million is deductible for U.S. federal income tax purposes. Goodwill of \$4.5 million is not deductible for U.S. federal income tax purposes. The weighted average estimated useful life for customer relationships is 9.5 years and the weighted average estimated useful life for trade names is 15.0 years.Trade accounts and notes receivable had an estimated fair value of \$19.3 million and a gross contractual value of \$21.0 million. The difference represented the Company's best estimate of the contractual cash flows that would not be collected.60Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)3. Accounts ReceivableThe Company's trade accounts and notes receivable consisted of the following:April 30, 20252024(in thousands)Trade receivables\$719,868A \$745,956A Other receivables128,967A 120,967A Allowance for expected credit losses(7,285)(10,228)Other allowances(5,662)(6,702)Trade accounts and notes receivable\$835,888A \$849,993A The following table presents the change in the allowance for expected credit losses during the year ended April 30, 2025:(in thousands)Balance as of April 30, 2024\$10,228A Provision14,120A Write-offs and other(7,063)Balance as of April 30, 2025\$7,285A Receivables from contracts with customers, net of allowances, were \$706.9 million and \$729.0 million as of April 30, 2025 and 2024, respectively. The Company did not have material amounts of contract assets or liabilities as of April 30, 2025 or 2024.4. Property and EquipmentThe Company's property and equipment consisted of the following:April 30, 20252024(in thousands)Land\$67,310A \$67,214A Buildings and leasehold improvements\$171,105A 159,112A Machinery and equipment\$644,092A 547,912A Construction in progress\$10,844A 7,869A Total property and equipment\$893,351A 782,107A Less: accumulated depreciation\$369,343A 309,850A Total property and equipment, net of accumulated depreciation\$524,008A \$472,257A Depreciation expense for property and equipment, which includes amortization of property under finance leases, was \$83.0 million, \$69.2 million and \$61.2 million during the years ended April 30, 2025, 2024 and 2023, respectively.61Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)5. Goodwill and Intangible AssetsGoodwillThe following table presents changes in the carrying amount of goodwill:GrossAccumulatedNetCarrying AmountImpairment LossCarrying Amount(in thousands)Balance as of April 30, 2024\$917,689A \$(63,922)\$853,767A Goodwill recognized from acquisitions71,033A \$71,033A Impairment of goodwill\$42,454A (42,454)Goodwill written off related to sale of business(1,744)\$1,744Acquisition accounting adjustments2,008A \$2,008A Translation adjustment(1,615)339A (1,276)Balance as of April 30, 2025\$987,371A \$(106,037)\$881,334A As of April 30, 2025, \$816.0 million of goodwill was assigned to the Company's Geographic Divisions reportable segment and \$65.3 million was assigned to the Company's Other segment. As of April 30, 2024, \$746.0 million of goodwill was assigned to the Company's Geographic Divisions reportable segment and \$107.8 million was assigned to the Company's Other segment. During the year ended April 30, 2025, the Company recorded measurement period adjustments related to its acquisition of Kamco Supply Corporation and affiliates.Interim impairment test. During the three months ended January 31, 2025, the Company recognized a \$42.5 million non-cash impairment charge to write off a portion of the goodwill assigned to its Ames reporting unit in conjunction with an interim goodwill impairment test. This charge is included in impairment of goodwill in the Consolidated Statement of Operations and Comprehensive Income for the year ended April 30, 2025. After analysis of a number of factors, including budgeted-to-actual performance, a downward revision to forecasted future cash flows and the prior year excess of fair value over carrying value, the Company determined it was appropriate to perform an interim goodwill impairment test as of January 31, 2025. The primary factor contributing to the impairment was a decrease in the reporting unit's forecasted future cash flows, primarily due to softness in the markets the reporting unit operates in stemming from high interest rates and other economic factors as well as delay in the projected timing of a recovery. Also contributing was an increase in the discount rate and a decrease in market multiples. The impairment charge was equal to the excess of the reporting unit's carrying value over its fair value. As of April 30, 2025, the Company had \$65.3 million of remaining goodwill assigned to its Ames reporting unit. The Company estimated the fair value of its Ames reporting unit based on a weighting of the income and market approaches. These models use significant unobservable inputs, or Level 3 inputs, as defined by the fair value hierarchy. Under the income approach, the Company calculated the fair value of the reporting unit based on the present value of estimated cash flows using a discounted cash flow method. The significant assumptions used in the discounted cash flow method include internal forecasts and projections developed by management for planning purposes, available industry/market data, discount rates and the growth rate to calculate the terminal value. Under the market approach, fair value is estimated using the guideline company method. The Company selects guideline companies in the industry in which each reporting unit operates. The Company primarily uses EBITDA multiples based on the multiples of the selected guideline companies. The Company also performed a quantitative assessment of the Ames reporting unit indefinite-lived intangible asset and performed a recoverability test of the Ames reporting unit indefinite-lived intangible assets, both of which did not indicate an impairment.Annual impairment test. The annual impairment test during the fourth quarter of fiscal 2025 indicated that the fair value of the Company's reporting units exceeded their carrying values. The Company identified ten reporting units for evaluating goodwill for the fiscal 2025 annual impairment test, which were Central, Midwest, New York, Northeast, Southern, Southeast, Southwest, Western, Canada and Ames. Each of these reporting units constitutes a business for which discrete financial information is available and segment management regularly reviews the operating results. The Company evaluates its reporting units on an annual basis.62Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)The Company performed its fiscal 2025 annual goodwill test using a qualitative approach. Based on the qualitative analysis, the Company determined to perform a quantitative test for its New York reporting unit. The quantitative impairment test indicated that the fair value of the Company's New York reporting unit exceeded its carrying value. For all other reporting units, the Company noted no factors from the qualitative assessment that were

reasonably likely to cause the fair values to be less than their carrying values and therefore concluded that goodwill was not impaired. The Company estimates the fair values of its reporting units based on weighting of the income and market approaches.Â These models use significant unobservable inputs, or Level 3 inputs, as defined by the fair value hierarchy. Under the income approach, the Company calculates the fair value of the reporting unit based on the present value of estimated cash flows using a discounted cash flow method. The significant assumptions used in the discounted cash flow method include internal forecasts and projections developed by management for planning purposes, available industry/market data, discount rates and the growth rate to calculate the terminal value. Under the market approach, the fair value is estimated using the guideline company method. The Company selects guideline companies in the industry in which each reporting unit operates. The Company primarily uses EBITDA multiples based on the multiples of the selected guideline companies.Intangible AssetsThe following tables present the components of the Companyâ€™s definite-lived intangible assets:Estimated Useful Lives (years)Weighted Average Amortization PeriodApril 30, 2025Gross Carrying AmountAccumulated AmortizationNet Carrying Value (dollars in thousands)Customer relationships5 - 1512.8\$740,425Â \$ (409,002)\$331,423Â 4 Define-lived trade names5 - 2015.4155,906Â (42,598)113,308Â 4 Developed technology5 - 106.98,334Â (6,125)2,209Â 4 Other3 - 105.58,070Â (2,661)5,409Â 4 Define-lived intangible assets13.1\$912,735Â (\$460,386)\$452,349Â 4 Indefinite-lived intangible assets84,367Â 4 Total intangible assets, net\$536,716Â 4 Estimated Useful Lives (years)Weighted Average Amortization PeriodApril 30, 2024Gross Carrying AmountAccumulated AmortizationNet Carrying Value (dollars in thousands)Customer relationships5 - 1512.8\$695,411Â (\$395,117)\$300,294Â 4 Define-lived trade names5 - 2015.4143,267Â (32,613)110,654Â 4 Developed technology5 - 106.98,249Â (5,843)2,406Â 4 Other3 - 105.66,142Â (1,175)4,967Â 4 Define-lived intangible assets13.1\$853,069Â (\$434,748)\$418,321Â 4 Indefinite-lived intangible assets84,367Â 4 Total intangible assets, net\$502,688Â 4 The Companyâ€™s indefinite-lived intangible assets, other than goodwill, consist of trade names that had a carrying amount of \$84.4 million as of AprilÂ 30, 2025 and 2024. In connection with the Companyâ€™s annual impairment test during the fourth quarter of fiscal 2025, the Company performed a quantitative assessment of the carrying value of its indefinite-lived intangible assets. Based on the Companyâ€™s assessment, the Company concluded there was no impairment of its indefinite-lived intangible assets.Definite-lived intangible assets are amortized over their estimated useful lives. The Company amortizes its customer relationships using an accelerated method to match the estimated cash flow generated by such assets and amortizes its other 63Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)definite-lived intangibles using the straight-line method because a pattern to which the expected benefits will be consumed or otherwise used up could not be reliably determined.Â Amortization expense related to definite-lived intangible assets was \$81.1 million, \$64.2 million and \$65.7 million during the years ended AprilÂ 30, 2025, 2024 and 2023, respectively, and is recorded in depreciation and amortization expense in the Consolidated Statements of Operations and Comprehensive Income.During the year ended AprilÂ 30, 2025, the Company wrote off fully amortized customer relationships with a carrying amount and accumulated amortization of \$54.0 million and fully amortized trade names with a carrying amount and accumulated amortization of \$0.3 million. The following table summarizes the estimated future amortization expense for definite-lived intangible assets. Actual amortization expense to be reported in future periods could differ materially from these estimates as a result of acquisitions, changes in useful lives, foreign currency exchange rate fluctuations and other relevant factors.Year Ending April 30,(in thousands)2026\$74,340Â 2027\$66,593Â 2028\$8,006Â 2029\$0,326Â 2030\$43,514Â Thereafter\$159,570Â Total\$452,349Â 6. Other Accrued Expenses and Current LiabilitiesThe Companyâ€™s other accrued expenses and current liabilities consisted of the following:April 30,20252024(in thousands)Insurance related liabilities\$25,832Â \$18,822Â 4 Customer rebates payable20,649Â 9,151Â 4 Sales taxes payable17,973Â 19,037Â 4 Income taxes payable3,128Â 2,360Â 4 Reserve for sales returns9,066Â 9,804Â 4 Accrued interest9,532Â 10,425Â 4 Other41,216Â 31,243Â 4 Total other accrued expenses and current liabilities\$127,396Â \$111,204Â 64Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)7. Long-Term DebtThe Companyâ€™s long-term debt consisted of the following:April 30,20252024(in thousands)Term Loan Facility\$492,515Â \$497,503Â 4 Unamortized discount and deferred financing costs on Term Loan Facility(5,317) (6,406)Â 4 ABL Facility225,478Â 270,000Â 4 Senior Notes350,000Â 350,000Â 4 Unamortized discount and deferred financing costs on Senior Notes(2,741) (3,426)Â 4 Finance lease obligations193,655Â 168,738Â 4 Installment notes at fixed rates up to 5.0%, due in monthly and annual installments through 202910,756Â 4,170Â 4 Unamortized discount on installment notesâ€™Â (4) Carrying value of debt1,264,346Â 1,280,575Â 4 Less current portions\$7,901Â \$0,849Â 4 Long-term debt\$1,206,445Â \$1,229,726Â 4 Term Loan FacilityThe Companyâ€™s wholly owned subsidiaries, GYP Holdings II Corp., as parent guarantor (in such capacity, â€™Holdingsâ€™), and GYP Holdings III Corp., as borrower (in such capacity, the â€™Borrowerâ€™ and, together with Holdings and the Subsidiary Guarantors (as defined below), the â€™Loan Partiesâ€™), have a senior secured first lien term loan facility (the â€™Term Loan Facilityâ€™). The indebtedness and obligations under the Term Loan Facility are secured by a first-priority security interest in substantially all of the fixed assets of the Company and its subsidiaries (including the Canadian Subsidiaries) and a second-priority security interest in substantially all of the current assets of the Company and its subsidiaries (including the Canadian Subsidiaries), subject to exclusions as set forth in the Term Loan Facility and related loan documents. As of AprilÂ 30, 2025, the applicable rate of interest was 6.57%. On May 12, 2023, the Company amended the Term Loan Facility to provide refinancing term loans in the aggregate principal amount of \$500.0Â million, the net proceeds of which were used, together with cash on hand, to refinance the then outstanding borrowings under the Term Loan Facility in the principal amount of \$499.5Â million and pay related fees. The amendment also amended the Term Loan Facility to, among other things, (i) replace Credit Suisse with JPMorgan as the administrative agent and collateral agent, (ii) extend the maturity date by seven years from the date of the amendment to May 12, 2030 and (iii) modify certain thresholds, baskets and amounts referenced therein. The amended Term Loan Facility bears interest at a floating rate per annum of SOFR plus 3.00%. The Company recorded a write-off of debt discount and deferred financing fees of \$1.4Â million, which is included in write-off of debt discount and deferred financing fees in the Consolidated Statement of Operations and Comprehensive Income for the year ended AprilÂ 30, 2024. The amended Term Loan Facility permits the Borrower to add one or more incremental term loans up to (1) a fixed amount equal to the greater of (x) \$500.0Â million and (y) 100% of consolidated EBITDA for the most recently ended four fiscal quarter period plus (2) additional amounts subject to a secured first lien leverage ratio test not to exceed 3.50:1.00. The Company is required to make scheduled quarterly payments of \$1.3 million, or 0.25% of the aggregate principal amount of the Term Loan Facility, with the balance due May 12, 2030. Provided that the individual affected lenders agree accordingly, the maturities of the Term Loan Facility may, upon the Borrowerâ€™s request and without the consent of any other lender, be extended. GYP Holdings II Corp., the sole entity between Borrower and the financial reporting entity, is a holding company with no other operations, assets, liabilities or cash flows other than through its ownership of the Borrower and its operating subsidiaries. On February 2, 2024, the Company amended its Term Loan Facility to reduce the interest rate applicable to the outstanding borrowings under the Term Loan Facility. The applicable rate for term Secured Overnight Financing Rate 65Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)(â€™SOFRâ€™) loans under the Term Loan Facility was reduced from a floating rate per annum of Term SOFR (as defined in the Term Loan Facility) plus 3.00% to a floating rate per annum of Term SOFR plus 2.25%, and the applicable rate for base rate loans under the Term Loan Facility was reduced from a floating rate per annum of the Base Rate (as defined in the Term Loan Facility) plus 2.00% to a floating rate per annum of the Base Rate plus 1.25%. The other material terms of the Term Loan Facility remain unchanged. The Company recorded a write-off of debt discount and deferred financing fees of \$0.7Â million, which is included in write-off of debt discount and deferred financing fees in the Consolidated Statement of Operations and Comprehensive Income for the year ended AprilÂ 30, 2024.Asset Based Lending FacilityThe Company has an asset based lending facility (â€™ABL Facilityâ€™) that provides for aggregate revolving commitments of \$950.0 million. GYP Holdings III Corp. is the lead borrower (in such capacity, the â€™Lead Borrowerâ€™). Extensions of credit under the ABL Facility are limited by a borrowing base calculated periodically based on specified percentages of the value of eligible inventory and accounts receivable, subject to certain reserves and other adjustments.At the Companyâ€™s option, the interest rates applicable to the loans under the ABL Facility are based on SOFR or base rate plus, in each case, an applicable margin. The margins applicable for each elected interest rate are subject to a pricing grid, as defined in the ABL Facility agreement, based on average daily availability for the most recent fiscal quarter. The ABL Facility also contains an unused commitment fee. As of AprilÂ 30, 2025, the weighted average interest rate on borrowings was 5.85%. On May 23, 2024, we amended our ABL Facility to replace the Canadian Dollar Offered Rate (CDOR) as the benchmark rate for borrowings under the Canadian revolving credit subfacility with the Canadian Overnight Repo Rate Average (CORRA).As of AprilÂ 30, 2025, the Company had available borrowing capacity of \$631.3 million under the ABL Facility. The ABL Facility matures on December 22, 2027. The ABL Facility contains a cross-default provision with the Term Loan Facility. Terms of the ABL Facility and Term Loan FacilitiesCollateralThe ABL Facility is collateralized by (a)Â first priority perfected liens on the following assets of the Loan Parties (including the Canadian Subsidiaries): (i)Â accounts receivable; (ii)Â inventory; (iii)Â deposit accounts; (iv)Â cash and cash equivalents; (v)Â tax refunds and tax payments; (vi)Â chattel paper; and (vii)Â documents, instruments, general intangibles, securities accounts, books and records, proceeds and supporting obligations related to each of the foregoing, subject to certain exceptions (collectively, â€™ABL Priority Collateralâ€™); and (b)Â second priority perfected liens on the remaining assets of the Loan Parties not constituting ABL Priority Collateral, subject to customary exceptions (collectively, â€™Term Priority Collateralâ€™) and excluding real property.The Term Loan Facility is collateralized by (a)Â first priority liens on the Term Priority Collateral (including certain material real property) and (b)Â second priority liens on the ABL Priority Collateral, subject to customary exceptions.PrepaymentsThe Term Loan Facility may be prepaid at any time. Under certain circumstances and subject to certain exceptions, the Term Loan Facility will be subject to mandatory prepayments in an amount equal to:â€™100% of the net proceeds of certain asset sales and issuances or incurrences of nonpermitted indebtedness; andâ€™50% of annual excess cash flow for any fiscal year, such percentage to decrease to 25% or 0% depending on the attainment of certain total leverage ratio targets.As of AprilÂ 30, 2025, there was no prepayment required related to excess cash flow.66Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)The ABL Facility may be prepaid at the Companyâ€™s option at any time without premium or penalty and will be subject to mandatory prepayment if the outstanding ABL Facility exceeds the lesser of (i)Â the borrowing base and (ii)Â the aggregate amount of commitments. Mandatory prepayments do not result in a permanent reduction of the lendersâ€™ commitments under the ABL Facility.GuaranteesHoldings guarantees the payment obligations under the ABL Facility and the Term Loan Facility. Certain of Holdingsâ€™ subsidiaries (i)Â guarantee the payment obligations under the Term Loan Facility (in such capacity, the â€™Subsidiary Guarantorsâ€™) and (ii)Â are co-borrowers under the ABL Facility.CovenantsThe ABL Facility and Term Loan Facility contain a number of covenants that limit the Companyâ€™s ability and the ability of the Companyâ€™s restricted subsidiaries, as described in the respective credit agreement, to incur more indebtedness; pay dividends, redeem or repurchase stock or make other distributions; make investments; create restrictions on the ability of our restricted subsidiaries to pay dividends to us or make other intercompany transfers; create liens securing indebtedness;Â transfer or sell assets; merge or consolidate; enter into certain transactions with our affiliates; and prepay or amend the terms of certain indebtedness. The Company was in compliance with all covenants under the ABL Facility and Term Loan Facility as of AprilÂ 30, 2025.Events of DefaultThe ABL Facility and Term Loan Facility also provide for customary events of default, including non-payment of principal, interest or fees, violation of covenants, material inaccuracy of representations or warranties, specified cross-default to other material indebtedness, certain bankruptcy events, certain ERISA events, material invalidity of guarantees or security interest, material judgments and changes of control.Senior NotesThe Company has \$350.0Â million of senior notes (â€™Senior Notesâ€™) outstanding. The Senior Notes bear interest at 4.625% per annum and mature on May 1, 2029. Interest is payable semi-annually in arrears on May 1 and November 1. The Senior Notes are general senior unsecured obligations, rank equally in right of payment with all existing and future senior indebtedness of the Company, including the Term Loan Facility and ABL Facility, and are senior in right of payment to any existing and future subordinated indebtedness of the Company. The Senior Notes and the related guarantees are effectively subordinated to all existing and future secured indebtedness of the Company and the Companyâ€™s subsidiaries guaranteeing the notes, including indebtedness under the Term Loan Facility and the ABL Facility, to the extent of the value of the assets securing such indebtedness. The Senior Notes and the related guarantees are structurally subordinated to all of the existing and future indebtedness and other liabilities of the Companyâ€™s subsidiaries that do not guarantee the Senior Notes.The Company may redeem some or all the Senior Notes at any time on or after May 1, 2024, at the redemption prices set forth in the indenture, plus accrued and unpaid interest up to, but not including, the redemption date. If the Company sells certain assets or consummates certain change in control transactions, the Company will be required to make an offer to repurchase the Senior Notes.The indenture contains certain covenants that, among other things, limit the Companyâ€™s ability and the ability of its restricted subsidiaries to incur additional indebtedness, make certain dividends, repurchase Company stock or make other distributions, make certain investments, create liens, transfer or sell assets, merge or consolidate, and enter into transactions with the Companyâ€™s affiliates. Such covenants are subject to important exceptions and qualifications set forth in the indenture. The indenture also contains certain customary events of default, including failure to make payments in respect of the principal amount of the Senior Notes, failure to make payments of interest on the Senior Notes when due and payable, failure to comply with certain covenants and agreements and certain events of bankruptcy or insolvency.67Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)Installment NotesThe Companyâ€™s installment notes include notes for the payout of stock appreciation rights, deferred compensation and redeemable noncontrolling interests. See Note 13, â€™Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests.â€™Debt MaturitiesAs of AprilÂ 30, 2025, the maturities of existing long-term debt and finance leases were as follows:Term Loan FacilityABL FacilitySenior NotesFinance LeasesInstallment NotesTotalYear Ending April 30,(in thousands)2026\$4,988Â \$â€™Â \$â€™Â \$49,333Â \$3,580Â \$57,901Â 2027\$4,988Â \$â€™Â \$â€™Â \$45,869Â 2,131Â 52,988Â 2028\$4,988Â 225,478Â \$â€™Â 39,812Â 2,057Â 272,335Â 2029\$4,988Â \$â€™Â \$â€™Â AssetsThe components of lease expense were as follows:Year Ended April 30,202520242023(in thousands)Finance lease cost:Amortization of right-of-use assets\$34,710Â \$29,222Â \$24,501Â Interest on lease liabilities11,361Â 7,988Â 7,187Â Operating lease cost82,774Â 65,804Â 57,093Â Variable lease cost15,715Â 16,686Â 19,699Â Total lease costs\$144,560Â \$119,700Â \$108,480Â Operating lease cost, including variable lease cost, is included in selling, general and administrative expenses; amortization of finance ROU assets is included in depreciation and amortization; and interest on finance lease liabilities is included in interest expense in the Consolidated Statements of Operations and Comprehensive Income. Supplemental cash flow information related to leases was as follows:Year Ended April 30,202520242023(in thousands)Cash paid for amounts included in the measurement of lease liabilitiesOperating cash flows from operating leases\$80,185Â \$64,117Â \$56,269Â Operating cash flows from finance leases11,361Â 7,988Â 7,187Â Financing cash flows from finance leases46,720Â 41,786Â 35,845Â Right-of-use assets obtained in exchange for lease obligationsOperating leases(a)120,479Â 112,618Â 73,083Â Finance leases71,001Â 77,495Â 59,720Â 68Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)(a) Includes operating lease ROU assets obtained in acquisitions. See Note 2, â€™Business Combinationsâ€™ for more information on business combinations.Other information related to leases was as follows:April 30,20252024(in thousands)Finance leases included in property and equipmentProperty and equipment\$356,417Â \$289,707Â 4 Accumulated depreciation(106,103) (78,170)Â 4 Property and equipment, net\$250,314Â \$211,537Â 4 Weighted-average remaining lease term (years)Operating leases7.26Â 9Finance leases4.24Â 0Weighted-average discount rateOperating leases6.9Â %3.3Â %Finance leases6.1Â %5.7Â %Future minimum lease payments under non-cancellable leases as of AprilÂ 30, 2025 were as follows:Finance:OperatingYear Ending April 30,(in thousands)2026\$49,496Â \$74,693Â 2027\$31,010Â 69,373Â 2028\$44,657Â 59,431Â 2029\$26,276Â 51,509Â 2030\$20,616Â 40,403Â Thereafter\$9,667Â 140,468Â Total lease payments220,013Â 435,877Â Less imputed interest26,358Â 102,179Â Total\$193,655Â \$333,698Â 9. Retirement PlanThe Company maintains a 401(k) defined contribution retirement plan for its employees. Participants are allowed to choose from a selection of mutual funds to designate how both employer and employee contributions are invested. Under the plan, the Company matches 50% of each employeeâ€™s contributions on the first 4% of the employeeâ€™s compensation contributed. The Company contributed \$10.5 million, \$8.9 million and \$7.8 million, during the years ended AprilÂ 30, 2025, 2024 and 2023, respectively.69Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)10. Income TaxesThe following table presents the components of income before taxes for the years ended AprilÂ 30, 2025, 2024 and 2023:Year Ended April 30,202520242023(in thousands)United States\$158,770Â \$347,309Â \$392,299Â Foreign15,525Â 26,857Â 55,204Â Income before taxes\$174,295Â \$374,166Â \$447,503Â The following table presents the components of the provision for income taxes for the years ended AprilÂ 30, 2025, 2024 and 2023:Year Ended April 30,202520242023(in thousands)Current/Federal\$40,773Â \$63,306Â \$76,532Â Foreign12,495Â 8,235Â 16,727Â State14,186Â 22,861Â 21,033Â Total Current67,454Â 94,402Â 114,292Â Deferred/Federal(1,057) (5,464) (3,315)Â Foreign(7,045) (3,569) (3,705)Â State(526) (1,808) (610)Â Total Deferred(8,628) (3,685) (220)Â Total provision for income

taxes\$58,826Â \$98,087Â \$114,512Â The following table summarizes the significant differences between the U.S. federal statutory tax rate and the Companyâ€™s effective tax rate:Year Ended April 30, 202520242023(in thousands)Federal income taxes at statutory rates\$36,588Â \$78,538Â \$93,976Â State income taxes, net of federal income tax benefit11,612Â 19,008Â 16,847Â Impact of foreign rate differences923Â 1,672Â 1,052Â Net change in valuation allowance(693)954Â 443Â Equity-based compensation(2,086)(3,024)(1,942)Other permanent items3,219Â 3,704Â 2,670Â GILTI132Â 39Â 1,452Â Goodwill impairment8,915Â â€”Â â€”Â Other216Â 540Â 14Â Total provision for income taxes\$58,826Â \$98,087Â \$114,512Â 70Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)The tax effects of temporary differences, which give rise to deferred income taxes are as follows:April 30, 20252024Deferred income tax assets:(in thousands)Allowances on accounts and notes receivable\$4,399Â \$5,973Â Accrued payroll and related costs2,973Â 2,606Â Insurance reserves6,678Â 4,568Â Inventory costs6,181Â 6,495Â Deferred compensation10,338Â 10,043Â Equity compensation4,172Â 3,903Â Acquisition related costs1,812Â 1,454Â Net operating loss carry-forwards1,645Â 1,928Â Disallowed interest expense2,114Â 2,097Â Investment in partnerships32,751Â 30,449Â Operating lease liability83,581Â 63,151Â Other deferred tax assets, net4,934Â 4,382Â Total deferred income tax assets161,578Â 137,049Â Less: Valuation allowance(11,801)(12,541)Total deferred income tax assets, net of valuation allowance149,777Â 124,508Â Deferred income tax liabilities:Amortization of intangible assets(55,963)(41,663)Operating lease right-of-use assets(80,251)(61,283)Depreciation(64,167)(57,667)Derivative instruments(130)(2,780)Other deferred tax liabilities, net(1,181)(1,923)Total deferred income tax liabilities(201,692)(165,316)Deferred income tax liabilities\$(51,915)\$(40,808)GILTI. The Company is subject to current tax on global intangible low-taxed income (â€œGILTIâ€) earned by certain foreign subsidiaries. The FASB Staff Q&A, Topic 740 No. 5, Accounting for Global Intangible Low-Taxed Income, states that an entity can make an accounting policy election to either recognize deferred taxes for temporary differences expected to reverse as GILTI in future years or provide for the tax expense related to GILTI in the year the tax is incurred. The Company has elected to recognize the tax on GILTI as a period expense in the period the tax is incurred.As of April 30, 2025, the Companyâ€™s assertion has not changed from the year ended April 30, 2024 that it does not intend to permanently reinvest its accumulated earnings in its non-U.S. subsidiaries and will continue to periodically distribute the earnings on an as needed basis. The Company does not anticipate significant tax consequences from any future distributions.NOLs. During recent tax years, the Company generated certain state net operating loss carry-forwards which are available for use against taxable income in each respective state. The Company had gross state net operating losses available for carry-forward of \$34.5 million and \$37.4 million as of April 30, 2025 and 2024, respectively, which expire beginning in 2032.Valuation allowance. Deferred tax assets and liabilities are computed by applying the federal and state income tax rates in effect to the gross amounts of temporary differences and other tax attributes, such as net operating loss carry-forwards. As of each reporting date, the Company considers new evidence, both positive and negative, that could affect the future realization of deferred tax assets. Valuation allowances are established if management believes that it is more likely than not the related tax benefits will not be realized. The valuation allowance as of April 30, 2025 and 2024 primarily relates to a portion of the outside basis difference that was created as a result of the impairment of goodwill recognized during the year ended April 30, 2020 and state disallowed interest carryforwards. The state disallowed interest carryforwards do not expire.71Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)Uncertain tax positions.Â The Company recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. The Companyâ€™s policy for recording penalties and interest associated with uncertain tax positions is to record such items as a component of selling, general and administrative expenses. The Company had no reserve for uncertain tax positions as of April 30, 2025 and 2024.As of April 30, 2025, the tax years ended April 30, 2022 through 2024 remain subject to examination by the U.S. Internal Revenue Service. As of April 30, 2025, the tax years ended April 30, 2022 and 2024 remain subject to examination by the Barbados Revenue Authority and the tax years ended April 30, 2022 through 2024 remain subject to examination by the Canada Revenue Agency. In states in which the Company conducts business, the statute of limitation periods for examination generally vary from three to four years. Net operating losses dating back to 2010 are still being carried forward and remain subject to examination by the taxing authorities. The Company regularly assesses the potential outcomes of future examinations to ensure the Companyâ€™s provision for income taxes is sufficient. The Company recognizes liabilities based on estimates of whether additional taxes will be due and believes that no liability for uncertain tax position is necessary as of April 30, 2025 and 2024.11. Stockholdersâ€™ EquityShare Repurchase ProgramOn December 2, 2024, the Companyâ€™s Board of Directors approved a new share repurchase program authorizing the Company to repurchase up to \$250.0Â million of its outstanding common stock (such new repurchase program, the â€œ2024 Repurchase Planâ€). The 2024 Repurchase Plan replaces the Companyâ€™s previous share repurchase authorization of \$250.0Â million. The Company may conduct repurchases under the 2024 Repurchase Plan through a variety of methods, which may include open market transactions, block trades, accelerated share repurchases, under trading plans in accordance with SEC Rule 10b5-1, in privately negotiated transactions or in any combination of such methods, in each case in compliance with Rule 10b-18 under the Exchange Act. The timing and amount of any purchases of our common stock are subject to a variety of factors, including, but not limited to, our liquidity, credit availability, general business and market conditions, stock price, our debt covenants and the availability of alternative investment opportunities. The 2024 Repurchase Program does not obligate the Company to acquire any amount of common stock, and it may be suspended or terminated at any time at the Companyâ€™s discretion. As of April 30, 2025, the Company hadÂ \$192.0 millionÂ of remaining repurchase authorization under its stock repurchase program.Â Share repurchases in excess of issuances are subject to a 1% excise tax. The Company includes the applicable excise tax as part of the cost basis of the shares acquired and records the taxes as a liability in accrued expenses and other liabilities in the Consolidated Balance Sheet. Shares repurchased pursuant to the Companyâ€™s share repurchase program are retired. The Companyâ€™s accounting policy related to its share repurchases is to reduce its common stock based on the par value of the shares and charge any excess of cost over par value to additional paid-in capital. The following table presents share repurchase activity for the years ended April 30, 2025, 2024 and 2023. Year Ended April 30, 202520242023(in thousands)Amount repurchased pursuant to repurchase program\$164,144Â \$115,644Â \$110,657Â Excise taxes on repurchases1,358Â 795Â 119Â Repurchases of common stock\$165,502Â \$116,439Â \$110,776Â Number of shares repurchased1,925Â 1,702Â 2,271Â 72Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)Accumulated Other Comprehensive Income (Loss)The following table sets forth the changes to accumulated other comprehensive income (loss), net of tax, by component for the years ended April 30, 2025, 2024 and 2023:ForeignCurrencyTranslationIntra-Entity Transactions That Are of a Long-Term Investment NatureDerivativeFinancialInstrumentsAccumulatedOtherComprehensiveIncome (Loss)(in thousands)Balances as of April 30, 2022\$(5,041)\$â€”Â \$(1,002)\$(6,043)Other comprehensive loss before reclassification(30,088)â€”Â (776)(30,864)Reclassification to earnings from accumulated other comprehensive income (loss)â€”Â â€”Â 1,778Â 1,778Â Balances as of April 30, 2023\$(35,129)â€”Â â€”Â (35,129)Other comprehensive income (loss) before reclassification58Â (4,929)11,365Â 6,494Â Reclassification to earnings from accumulated other comprehensive income (loss)â€”Â (2,884)(2,884)Balances as of April 30, 2024(35,071)(4,929)8,481Â (31,519)Other comprehensive loss before reclassification(35)(1,958)(5,953)(8,266)Reclassification to earnings from accumulated other comprehensive income (loss)â€”Â â€”Â â€”Â (2,148)(2,148)Balances as of April 30, 2025\$(35,426)\$(6,887)\$380Â \$(41,933)Other comprehensive income (loss) before reclassification on derivative instruments for the years ended April 30, 2025, 2024 and 2023 is net of tax of \$1.9 million, \$3.7 million and \$0.3 million, respectively. Reclassification to earnings from accumulated other comprehensive income (loss) on derivative instruments for the years ended April 30, 2025, 2024 and 2023 is net of tax of \$0.7 million, \$0.9 million and \$0.6 million, respectively. Other comprehensive loss before reclassification on intra-entity transactions that are of a long-term investment nature for the years ended April 30, 2025 and 2024 is net of tax of \$0.7 million and \$1.6 million, respectively.12. Equity-Based CompensationGeneralThe Company has granted options and restricted stock units to employees and non-employee directors to purchase the Companyâ€™s common stock under various stock incentive plans. The plans are administered by a committee of the Board of Directors, which determines the terms of the awards granted. The committee may grant various forms of equity-based incentive compensation, including stock options, stock appreciation rights, restricted stock, restricted stock units and performance awards, among others. Stock options are granted with an exercise price equal to the closing market value of GMS common stock on the date of grant, have a term of ten years, and vest over terms of three to four years from the date of grant. Restricted stock units are granted with various vesting terms that range from one to three years from the date of grant. The Companyâ€™s current stock incentive plan provides for the issuance of a maximum ofÂ 2.4 millionÂ shares, of whichÂ 1.2 millionÂ shares were still available for grant as ofÂ April 30, 2025. The Company intends to use authorized and unissued shares to satisfy share award exercises.Share-based compensation expense related to stock options and restricted stock units was \$14.1 million, \$14.4 million and \$12.2 million during the years ended April 30, 2025, 2024 and 2023, respectively, and is included in selling, general and administrative expenses in the Consolidated Statements of Operations and Comprehensive Income.73Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)Stock Option AwardsThe following table presents stock option activity as of and for the year ended April 30, 2025:Number of OptionsWeighted Average Exercise PriceWeighted Average Remaining Contractual Life (years)Aggregate Intrinsic Value (shares and dollars in thousands)Outstanding as of April 30, 2024968Â \$41.79Â 6.7Â \$49,079Â Options granted135Â 92.58Â Options exercised(131)26.62Â Options forfeited(15)67.43Â Outstanding as of April 30, 2025957Â \$50.66Â 6.5Â \$24,379Â Exercisable as of April 30, 2025670Â \$38.73Â 5.6Â \$23,218Â Vested and expected to vest as of April 30, 2025945Â \$50.25Â 6.5Â \$24,365Â The aggregate intrinsic value represents the excess of the Companyâ€™s closing stock price on the last trading day of the period over the weighted average exercise price multiplied by the number of options outstanding, exercisable or expected to vest. Options expected to vest are unvested shares net of expected forfeitures. The total intrinsic value of options exercised during the years ended April 30, 2025, 2024 and 2023 wasÂ \$7.5 million, \$15.7 million and \$11.5 million, respectively. As ofÂ April 30, 2025, there wasÂ \$5.7 millionÂ of total unrecognized compensation cost related to stock options. That cost is expected to be recognized over a weighted-average period ofÂ 1.5 years.The fair value of stock options granted during the years ended April 30, 2025, 2024 and 2023 was estimated using the Black-Scholes option-pricing model with the following assumptions and resulting weighted average grant date fair value:Year Ended April 30, 202520242023Volatility37.53Â %38.70Â %45.80Â %Expected life (years)6.06.06.0Risk-free interest rate3.95Â %4.30Â %2.67Â %Dividend yieldâ€”Â %â€”Â %â€”Â %Grant date fair value\$39.86Â \$33.33Â \$25.26Â The expected volatility was based on historical and implied volatility. The expected life of stock options was based on a simplified method using the midpoint between the vesting date and the end of the contractual term because the Companyâ€™s own historical share option exercise experience does not provide a reasonable basis for estimating expected term. The risk-free rate was based on the U.S. Treasury yield curve in effect at the time of grant for the expected term of the stock option. The expected dividend yield was 0%, as the Company has not declared any common stock dividends to date and does not expect to declare common stock dividends in the near future. The fair value of the underlying common stock at the date of grant was determined based on the value of the Companyâ€™s closing stock price on the date of the grant.74Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)Restricted Stock UnitsThe following table presents restricted stock unit activity for the year ended April 30, 2025:Number of Restricted Stock UnitsWeighted Average Grant Date Fair Value (shares in thousands)Outstanding as of April 30, 2024314Â \$60.74Â Granted120Â 92.50Â Vested(174)58.34Â Forfeited(12)75.61Â Outstanding as of April 30, 2025248Â \$77.09Â The total fair value of awards vested during the years ended April 30, 2025, 2024 and 2023 wasÂ \$16.0 million, \$13.0 million and \$9.0 million, respectively. As ofÂ April 30, 2025, there wasÂ \$8.1 millionÂ of total unrecognized compensation cost related to nonvested restricted stock units. That cost is expected to be recognized over a weighted-average period ofÂ 1.2 years.Employee Stock Purchase PlanThe Company has an employee stock purchase plan (â€œESPPâ€) which allows for qualified employees (as defined therein) to participate in the purchase of shares of the Companyâ€™s common stock at a price equal to 90% of the lower of the closing price at the beginning or end of the last day of the purchase period, which is a six-month period ending on December 31 and June 30 of each year. The ESPP authorizes the issuance of a total of 2.0 million shares, of whichÂ 1.4 millionÂ shares were still available for issuance as ofÂ April 30, 2025. Share-based compensation expense related to the ESPP was \$1.5 million, \$1.2 million and \$1.0 million during the years ended April 30, 2025, 2024 and 2023, respectively.The following table presents the number of shares of the Companyâ€™s common stock purchased under the ESPP and average price per share:Year Ended April 30, 202520242023(shares in thousands)Number of shares purchased under the ESPP848979Average purchase price\$71.33Â \$51.74Â \$40.47Â 75Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)13. Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling InterestsThe following table presents a summary of changes to the liabilities for stock appreciation rights, deferred compensation and redeemable noncontrolling interests:Stock Appreciation RightsDeferred CompensationRedeemable Noncontrolling Interests(in thousands)Balance as of April 30, 2023\$32,432Â \$2,407Â \$12,002Â Amounts redeemed(1,810)(586)(2,931)Change in fair value\$5,391Â 239Â 1,188Â Balance as of April 30, 2024\$36,013Â \$2,060Â \$13,000Â Amounts redeemed(5,060)(785)(3,935)Change in fair value(2,296)210Â 1,050Â Balance as of April 30, 2025\$33,249Â \$1,485Â \$7,374Â Classified as current as of April 30, 2025\$20,798Â \$1,485Â \$7,374Â Classified as long-term as of April 30, 2025\$12,451Â â€”Â â€”Â Total expense related to these instruments was \$3.6 million, \$6.9 million and \$8.9 million during the years ended April 30, 2025, 2024 and 2023, respectively, and was included in selling, general and administrative expenses in the Consolidated Statements of Operations and Comprehensive Income. Current and long-term liabilities for stock appreciation rights, deferred compensation and redeemable noncontrolling interests are included in other accrued expenses and liabilities and other liabilities, respectively, in the Consolidated Balance Sheets. The Company uses a lognormal binomial method to determine the fair value of stock appreciation rights, deferred compensation and redeemable noncontrolling interests at redemption date. Significant inputs used in this method include volatility rates, a discount rate, the expected time to redemption of the liabilities, historical values of the book equity of certain subsidiaries and market information for comparable entities. The use of these inputs to derive the fair value of the liabilities at a point in time can result in volatility in the financial statements.Stock Appreciation RightsCertain subsidiaries have granted stock appreciation rights to certain employees under which payments are dependent on the appreciation in the book value per share, adjusted for certain provisions, of the applicable subsidiary. Settlements of the awards can be made in a combination of cash or installment notes, generally paid over five years, upon a triggering event. As of April 30, 2025, all stock appreciation rights were vested. Liabilities related to these agreements are classified as share-based liability awards and are measured at fair value.Deferred CompensationSubsidiariesâ€™ stockholders have entered into other deferred compensation agreements that granted the stockholders a payment based on a percentage in excess of book value, adjusted for certain provisions, upon an occurrence as defined in the related agreements. These instruments are redeemed in cash or installment notes, generally paid in annual installments over the five years following termination of employment. Liabilities related to these agreements are classified as share-based liability awards and are measured at fair value.76Table of ContentsGMS Inc.Notes to Consolidated Financial Statements (Continued)Redeemable Noncontrolling InterestsNoncontrolling interests were issued to certain employees of certain of the Companyâ€™s subsidiaries. The noncontrolling interest awards are subject to mandatory redemption on termination of employment for any reason. These instruments are redeemed in cash or installment notes, generally paid in annual installments over the five years following termination of employment. Under the terms of the employee agreements, the redemption value is determined based on the book value of the subsidiary, as adjusted for certain items. Liabilities related to these agreements are classified as share-based liability awards and are measured at fair value.Upon the termination of employment or other triggering events including death or disability of the noncontrolling stockholders in the Companyâ€™s subsidiaries, we have to purchase, or redeem, the noncontrolling interests at either an agreed upon price or a formula value provided in the stockholder agreements. This formula value is typically based on the book value per share of the subsidiaryâ€™s equity, including certain adjustments.14. Fair Value MeasurementsAssets and Liabilities Measured at Fair Value on a Recurring BasisThe following table presents the estimated carrying amount and fair value of the Companyâ€™s liabilities measured at fair value on a recurring basis:April 30, 20252024(in thousands)Assets:Interest rate swaps and collars (Level 2)\$527Â \$11,260Â Liabilities:Contingent consideration (Level 3)\$28,059Â â€”Â Interest rate swaps and collars. The Company had interest rate swap agreements that were effective May 31, 2023 and expired April 30, 2025 with notional amounts totaling \$300.0Â million to convert the variable interest rate on a portion of the term loans outstanding to a fixed 1-month SOFR interest rate of 3.899%. The Company also has forward interest rate collars effective April 30, 2025 and expiring April 30, 2029 with notional amounts totaling \$300.0Â million. The objective of such hedging instruments is to reduce the variability of interest payment cash flows associated with the variable interest rates under the Term Loan Facility and otherwise hedge exposure to future interest rate fluctuations. The Company believes there have been no material changes in the creditworthiness of the counterparties to these interest rate swaps and believes the risk of nonperformance by each party is minimal. The Company designated the interest rate swaps and collars as cash flow hedges. As of April 30, 2025, \$0.2 million was classified in prepaid expenses and other current assets and \$0.3 million was classified in other assets in the Consolidated Balance Sheet. The Company recognized gains of \$2.8 million and \$2.9 million in earnings during the years ended April 30, 2025 and April 30, 2024, respectively, related to its interest rate swaps and collars. The Company recognized losses of \$1.8 million in earnings

related to prior interest rate swaps during the year ended 2023. These gains and losses are included in interest expense in the Consolidated Statements of Operations and Comprehensive Income and within cash flows from operating activities in the Consolidated Statements of Cash Flows. See Note 11, "Stockholders' Equity," for a reconciliation of the beginning and ending derivative loss in accumulated other comprehensive income. As of April 30, 2025, the Company expects that approximately \$0.2 million of pre-tax earnings will be reclassified from accumulated other comprehensive income (loss) into earnings during the next twelve months. The fair value of interest rate swaps was determined using Level 2 inputs. The Company obtained the Level 2 inputs from its counterparties. Substantially all of the inputs throughout the full term of the instruments were derived from observable data or are supported by observable levels at which transactions are executed in the marketplace. The fair value of the Company's interest rate swap was determined using widely accepted valuation techniques including a discounted cash flow analysis on the expected cash flows of the derivative. This analysis reflected the contractual terms of the derivatives, including the period to maturity, and used observable market-based inputs, including interest rate curves and implied volatilities.

Table of Contents

GMS Inc. Notes to Consolidated Financial Statements (Continued)

Contingent consideration. As discussed in Note 2, "Business Combinations," the Company entered into contingent consideration arrangements in connection with its acquisition of Yvon in which the Company will make additional payments to the sellers ranging from zero dollars to a maximum amount of \$33.5 million (\$46.0 million Canadian dollars) based on the purchase volumes of certain customers. The fair value of contingent consideration is determined using a Monte Carlo simulation which uses Level 3 unobservable inputs. The significant unobservable inputs used to calculate the fair value of the contingent consideration include estimated future cash flows, discount rates, and volatility of forecasted revenue. Actual results may differ from the projected results and could have a significant impact on the estimated fair value of the contingent consideration. Additionally, as the liability is stated at present value, the passage of time alone will increase the estimated fair value of the liability each reporting period. Changes in fair value are recorded in other income in the Consolidated Statements of Operations and Comprehensive Income. The following table presents the changes in the fair value of the Company's Level 3 liabilities during the year ended April 30, 2025:

Contingent Consideration (in thousands)	Balance as of April 30, 2024	Change in fair value	Balance as of April 30, 2025
26,348	1,882	1,882	28,059

The contingent consideration is classified in the Consolidated Balance Sheet based on expected payment dates. As of April 30, 2025, \$5.7 million of the contingent consideration liability was classified within other accrued expenses and current liabilities in the Consolidated Balance Sheet and \$22.4 million was classified within other liabilities. Assets and Liabilities Measured at Fair Value on a Nonrecurring Basis

Disclosures are required for certain assets and liabilities that are measured at fair value on a nonrecurring basis in periods after initial recognition. Such measurements of fair value relate primarily to assets and liabilities measured at fair value in connection with business combinations and asset impairments. For more information on business combinations, see Note 2, "Business Combinations." For more information on the goodwill impairment, see Note 5, "Goodwill and Intangible Assets."

During the year ended April 30, 2025, the Company recorded \$3.4 million for the impairment of operating lease ROU assets in connection with its strategic cost reduction plan, which is included within selling, general and administrative expense in the Consolidated Statements of Operations and Comprehensive Income. There were no other material long-lived asset impairments during the years ended April 30, 2025, 2024 or 2023.

Fair Value of Debt

The estimated fair value of the Company's Senior Notes was determined based on Level 2 input using observable market prices in less active markets. The carrying amount of the Company's Term Loan Facility and ABL Facility approximates its fair value as the interest rates are variable and reflective of market rates. The following table presents the carrying value and fair value of the Company's Senior Notes:

Senior Notes	April 30, 2025	April 30, 2024
Carrying Amount	\$350,000	\$330,012
Fair Value	\$350,000	\$323,330

Table of Contents

GMS Inc. Notes to Consolidated Financial Statements (Continued)

15. Commitments and Contingencies

The Company is a defendant in various lawsuits and administrative actions associated with personal injuries, claims of former employees, and other events arising in the normal course of business. As discussed in Note 1, "Business, Basis of Presentation and Summary of Significant Accounting Policies" under the heading "Insurance Liabilities," the Company records liabilities for these claims, as well as assets for amounts recoverable from the insurer, for claims covered by insurance.

16. Segments

General The Company has one reportable segment, Geographic Divisions. The Company's Geographic Divisions segment derives revenues from customers by providing wallboard, ceilings, steel framing and complementary construction products through its network of distribution centers. The Company's Geographic Divisions segment is made up of nine geographic operating segments, which are Central, Midwest, New York, Northeast, Southern, Southeast, Southwest, Western and Canada. The Company defines operating segments as components of the organization for which discrete financial information is available and operating results are evaluated on a regular basis by the CODM to assess performance and allocate resources. The Company aggregates its nine geographic divisions operating segments into one reportable segment based on similarities between the operating segments' economic characteristics, nature of products sold, production process, type of customer and methods of distribution. In addition to the Company's reportable segment, the Company's consolidated results include its Ames operating segment and Tool Source Warehouse, Inc. ("Tool Source"). Ames provides specialty trades tools, including automatic taping and finishing ("ATF") tools and related products, to the professional drywall finishing industry through its tool sales, rental and service centers. Tool Source functions primarily as an internal distributor of tools. Ames and Tool Source are included in the Other category below as they do not meet the materiality criteria of Accounting Standards Code 280, "Segment Reporting," and are therefore not disclosed separately as a reportable segment. The Company's CODM is its Chief Executive Officer. The CODM assesses the Company's performance based on the periodic review of Adjusted EBITDA. Adjusted EBITDA is defined as net income before interest expense, interest income, taxes, depreciation, amortization and certain non-cash or non-recurring items. This measure assists in comparing operating performance across reporting periods on a consistent basis by excluding items that the Company does not believe are indicative of core operating performance. The CODM considers budget-to-actual and year-over-year variances on a monthly basis when making decisions about allocating resources to the segments. The CODM regularly reviews segment level expense details which include cost of sales and operating expenses when assessing operating segment performance. These categories are the primary segment expenses used by the CODM to assess segment performance. The CODM is not regularly provided and does not evaluate segments using total asset or capital expenditure information and it is therefore not disclosed. No single customer of the Company generated 10% or more of the Company's total net sales during the years ended April 30, 2025, 2024 or 2023. The accounting policies of the operating segments are the same as those described in the summary of significant policies.

Table of Contents

GMS Inc. Notes to Consolidated Financial Statements (Continued)

Segment Results

The following table presents segment results:

Year Ended April 30, 2025	2024	2023			
(in thousands)	Geographic Divisions	Segment Net sales	\$5,402,691	\$5,374,474	\$5,200,268
Less expenses (income):	Cost of sales (exclusive of depreciation and amortization)	3,740,627	3,665,881	3,548,689	
Operating expenses	1,179,379	1,118,784	1,023,789		
Other income(a)	(7,274)	(8,731)	(7,625)		
Segment Adjusted EBITDA	\$489,959	\$598,540	\$635,415		

(a) Includes customer finance charges, credit card surcharges and other miscellaneous income items.

Table of Contents

GMS Inc. Notes to Consolidated Financial Statements (Continued)

The following tables present reconciliations of net sales and segment Adjusted EBITDA:

Year Ended April 30, 2025	2024	2023			
(in thousands)	Reconciliation of net sales	Segment net sales	\$5,402,691	\$5,374,474	\$5,200,268
Other net sales(a)	111,047	127,434	128,984		
Consolidated net sales	\$5,513,738	\$5,501,907	\$5,329,252		
Reconciliation of Adjusted EBITDA	Segment Adjusted EBITDA	\$489,959	\$598,540	\$635,415	
Other Adjusted EBITDA(a)	10,963	16,914	30,281		
Consolidated Adjusted EBITDA	\$500,922	\$615,454	\$665,696		
Interest expense	(89,080)	(75,461)	(65,843)		
Write-off of debt discount and deferred financing fees	(2,075)	(1,075)	(1,075)		
Interest income	919	1,754	1,287		
Depreciation	(83,007)	(69,206)	(61,177)		
Amortization	(81,141)	(64,156)	(65,730)		
Impairment of goodwill	(42,454)	(1,075)	(1,075)		
Stock appreciation expense	(2,296)	(5,391)	(7,703)		
Redeemable noncontrolling interests and deferred compensation	(1,260)	(1,427)	(1,178)		
Equity-based compensation	(15,646)	(15,618)	(13,217)		
Severance and other permitted costs	(11,851)	(2,628)	(2,788)		
Transaction costs (acquisitions and other)	(3,920)	(4,856)	(1,961)		
Gain on disposal of assets	(5,476)	729	1,413		
Effects of fair value adjustments to inventory	(485)	(1,633)	(1,123)		
Change in fair value of contingent consideration	(1,882)	(1,882)	(1,882)		
Debt transaction costs	(1,320)	(173)	(173)		
Income before taxes	\$174,295	\$374,166	\$447,503		

(a) Represents the Company's non-reportable Ames and Tool Source businesses.

(b) Represents changes in the fair value of stock appreciation rights.

(c) Represents changes in the fair values of noncontrolling interests and deferred compensation agreements.

(d) Represents non-cash equity-based compensation expense related to the issuance of share-based awards.

(e) Represents severance expenses and other costs permitted in the calculation of Adjusted EBITDA under the ABL Facility and the Term Loan Facility.

(f) Represents costs related to acquisitions paid to third parties.

(g) Includes gains from the sale of assets and the sale of the Company's Michigan-based installed insulation contracting business, net of losses and impairments.

(h) Represents the non-cash cost of sales impact of acquisition accounting adjustments to increase inventory to its estimated fair value.

Table of Contents

GMS Inc. Notes to Consolidated Financial Statements (Continued)

(i) Represents the change in fair value of contingent consideration arrangements.

(j) Represents costs paid to third-party advisors related to debt refinancing activities.

Revenues by Product

The following table presents the Company's net sales to external customers by main product line:

Year Ended April 30, 2025	2024	2023	
(in thousands)	Wallboard	\$2,198,363	\$2,263,337
Complementary products	1,725,908	1,650,689	1,537,617
Steel framing	796,155	892,730	1,011,309
Ceilings	793,312	695,151	628,821
Total net sales	\$5,513,738	\$5,501,907	\$5,329,252

The following table presents additional detail on the Company's net sales of complementary products:

Year Ended April 30, 2025	2024	2023	
(in thousands)	Tools and fasteners	\$345,023	\$346,482
Insulation	362,175	320,209	293,755
Joint treatment	289,823	265,086	240,988
Lumber	159,675	151,457	147,507
EIFS/stucco	209,668	178,948	145,517
Other	359,544	388,507	390,384
Complementary products	\$1,725,908	\$1,650,689	\$1,537,617

The following table presents the Company's net sales by major geographic area:

Year Ended April 30, 2025	2024	2023	
(in thousands)	United States	\$4,736,710	\$4,815,044
Canada	777,028	686,863	652,694
Total net sales	\$5,513,738	\$5,501,907	\$5,329,252

The following table presents the Company's property and equipment by major geographic area:

Year Ended April 30, 2025	2024	2023			
(in thousands)	United States	\$459,608	\$425,429		
Canada	64,400	46,828	Total property and equipment, net	\$524,008	\$472,257

Table of Contents

GMS Inc. Notes to Consolidated Financial Statements (Continued)

17. Earnings Per Common Share

The following table sets forth the computation of basic and diluted earnings per share of common stock:

Year Ended April 30, 2025	2024	2023				
(in thousands, except per share data)	Net income	\$115,469	\$276,079			
Basic earnings per common share	\$332.991	Basic earnings per common share	Basic weighted average common shares outstanding	38,928	40,229	41,904
Basic earnings per common share	\$2.974	\$6.864	\$7.955			
Diluted earnings per common share	Basic weighted average common shares outstanding	38,928	40,229	41,904		
Add: Common Stock Equivalents	2,974	677	688			
Diluted weighted average common shares outstanding	39,503	40,906	42,592			
Diluted earnings per common share	\$2.924	\$6.754	\$7.824			

During the years ended April 30, 2025, 2024 and 2023, approximately 0.2 million, 0.2 million and 0.4 million, respectively, stock options and restricted stock units were excluded from the calculation of diluted earnings per share because their effect would have been anti-dilutive. Anti-dilutive securities could be dilutive in future periods.

18. Valuation and Qualifying Accounts

Allowances for Accounts Receivable

Balance at Beginning of Period

Provision Charged to Other Accounts

(a) Deductions

Balance at End of Period

(in thousands)

Fiscal Year Ended April 30, 2025

(16,930)

(4,120)

\$1,132

\$6,971

\$ (12,947)

Fiscal Year Ended April 30, 2024

(13,636)

(4,959)

(2,382)

2,047

(16,930)

Fiscal Year Ended April 30, 2023

(9,346)

(6,135)

(1,971)

3,816

(13,636)

(a) Charged to other accounts represents the net (increase) decrease for specifically reserved accounts, as well as the net change in reserves for sales discounts, service charges and sales returns.

Valuation Allowance on Deferred Tax Assets

Rollforward

Balance at Beginning of Period

Additions

Charged to Costs and Expenses

Deductions

Balance at End of Period

(in thousands)

Fiscal Year Ended April 30, 2025

(12,541)

(5,247)

\$987

\$ (11,801)

Fiscal Year Ended April 30, 2024

(11,708)

(1,008)

175

(12,541)

Fiscal Year Ended April 30, 2023

(11,719)

(443)

454

(11,708)

Table of Contents

GMS Inc. Notes to Consolidated Financial Statements (Continued)

19. Selected Quarterly Financial Data (Unaudited)

The following table sets forth certain unaudited financial information for each quarter of the years ended April 30, 2025 and 2024. The unaudited quarterly information includes all adjustments (consisting of normal recurring adjustments) that, in the opinion of management, are necessary for the fair presentation of the information presented.

Year Ended April 30, 2025	First Quarter	Second Quarter	Third Quarter	Fourth Quarter			
(in thousands, except per share data)	Net sales	\$1,448,456	\$1,470,776	\$1,260,710	\$1,333,796		
Gross profit	\$451,563	461,127	393,090	416,244			
Net income (loss)	(115,248)	53,536	(21,409)	26,094			
Per share data	Weighted average shares outstanding	(2)	Basic	39,542	39,126	38,708	38,317
Diluted	40,226	39,703	38,708	38,813			
Net income (loss) per share	(2)	Basic	\$1.454	\$1.374	(\$0.55)	\$0.684	
Diluted	\$1.424	\$1.354	(\$0.55)	\$0.674			
Year Ended April 30, 2024	First Quarter	Second Quarter	Third Quarter	Fourth Quarter			
(in thousands, except per share data)	Net sales	\$1,409,600	\$1,420,930	\$1,258,348	\$1,413,029		
Gross profit	450,554	458,629	414,720	451,198			
Net income	86,830	80,957	51,905	56,387			
Per share data	Weighted average shares outstanding	(2)	Basic	40,749	40,466	39,864	39,830
Diluted	41,477	41,088	40,512	40,539			
Net income per share	(2)	Basic	\$2.134	\$2.004	\$1.304	\$1.424	
Diluted	\$2.094	\$1.974	\$1.284	\$1.394			

(1) Net loss for the third quarter of 2025 includes a \$42.5 million non-cash impairment charge to goodwill and a \$7.4 million pre-tax gain on the sale of the Company's Michigan-based installed insulation contracting business.

(2) Basic and diluted net income per share are computed independently for each of the quarters presented. Therefore, the sum of the quarterly basic and diluted net income per share amounts may not equal annual basic and diluted net income per share amounts.

20. Subsequent Event

On June 2, 2025, the Company acquired The Lutz Company, a supplier of complementary products, including EIFS and related cladding supplies, operating from a single location in the Minneapolis, Minnesota metro area.

Table of Contents

Item 9. Changes in and Disagreements With Accountants on Accounting and Financial Disclosure

None.

Item 9A. Controls and Procedures

Evaluation of Disclosure Controls and Procedures

The Company has established disclosure controls and procedures that are designed to ensure that information required to be disclosed in reports filed or submitted under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), is recorded, processed, summarized and reported within the time periods specified in the rules and forms of the Securities and Exchange Commission and, as such, is accumulated and communicated to the Company's management, including our Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure. Management, together with our Chief Executive Officer and Chief Financial Officer, evaluated the effectiveness of the Company's disclosure controls and procedures, as defined in Rule 13a-15(e) of the Exchange Act, as of April 30, 2025. As of the end of the period covered by this report, our management evaluated, with the participation of our Chief Executive Officer and Chief Financial Officer, the effectiveness of our disclosure controls and procedures. Based on this evaluation, our Chief Executive Officer and Chief Financial Officer concluded that, as of the end of the period covered by this report, our disclosure controls and procedures were effective to provide reasonable assurance that the objectives of disclosure controls and procedures are met.

Management's Report on Internal Control over Financial Reporting

The Company's management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Exchange Act Rules 13a-15(f) and 15d-15(f). Internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. Under the supervision and with the participation of our management, including the Chief Executive Officer and Chief Financial Officer, we conducted an evaluation of the effectiveness of our internal control over financial reporting as of April 30, 2025 based upon the Internal Control Framework ("Integrated Framework") (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO"). Based on criteria described in the Internal Control Framework ("Integrated Framework") (2013) issued by COSO, our management concluded that our internal control over financial reporting was effective as of April 30, 2025. Management has excluded its fiscal 2025 acquisitions of Howard & Sons Building Materials, Inc., Yvon Building Supply, Inc., Yvon Insulation Corporation, Yvon Insulation Windsor, Laminated Glass Technologies, Inc., and Right Fit Foam Insulation Ltd. and R.S. Elliott Specialty Supply, Inc. from its assessment of internal control over financial reporting as of April 30, 2025 because these companies were acquired during the fiscal year and there was not sufficient time to assess the design and effectiveness of their key internal controls prior to the conclusion of management's evaluation. Total assets of these acquisitions represented approximately 7%, or \$273.7 million, and total revenues represented approximately 3%, or \$166.8 million, of the related consolidated financial statement amounts as of and for the year ended April 30, 2025. The effectiveness of the Company's internal control over financial reporting as of April 30, 2025 has been audited by the Company's independent registered public accounting firm, as stated in their report which is included herein.

Table of Contents

Item 9A. Changes in Internal Control Over Financial Reporting

There were no changes in our internal control over financial reporting (as defined in the Exchange Act Rules 13a-15(f) and

15(f)(5) that occurred during the three months ended April 30, 2025 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.85Table of ContentsItem 9B. Other InformationDuring the three months ended April 30, 2025, none of our directors or officers adopted or terminated a Rule 10b5-1 trading arrangement or a non-Rule 10b5-1 trading arrangement, as each term is defined in Item 408(a) of the SEC's Regulation S-K. Item 9C. Disclosure Regarding Foreign Jurisdictions that Prevent InspectionsNot applicable.86Table of ContentsPART IIIItem 4. Directors, Executive Officers and Corporate GovernanceThe information required by this Item will be set forth in the Company's Proxy Statement for the 2025 Annual Meeting of Stockholders in the sections titled Proposal 1-Election of Directors, Board Governance, Board Organization, Management, and Section 16(a) Beneficial Ownership Reporting Compliance, which information is hereby incorporated herein by reference. Item 11. Executive CompensationThe information required by this Item will be set forth in the Company's Proxy Statement for the 2025 Annual Meeting of Stockholders in the section titled Executive Compensation, which information is hereby incorporated herein by reference. Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder MattersSecurity Ownership of Certain Beneficial Owners and ManagementThe information regarding security ownership of certain beneficial owners and management of our voting securities will be set forth in the Company's Proxy Statement for the 2025 Annual Meeting of Stockholders in the section titled Security Ownership of Certain Beneficial Owners and Management, which information is hereby incorporated herein by reference. Securities Authorized for Issuance Under Equity Compensation PlansThe following table sets forth information as of April 30, 2025A concerning the shares of our common stock which are authorized for issuance under our equity compensation plans:Plan

Category(a)	Number of securities to be issued upon exercise of outstanding options, warrants, and rights(b)	Weighted-average exercise price of outstanding options, warrants, and rights(c)	Number of securities remaining available for future issuance under equity compensation plans approved by security holders(1)	Number of securities remaining available for future issuance under equity compensation plans not approved by security holders(2)
(1)	204,868A	\$50.66A	(2)	1,153,034A

(1)Includes 956,712 shares of Common Stock that are issuable upon exercise of outstanding stock options and 246,156 shares of Common Stock that are issuable upon vesting of outstanding restricted stock units.(2)The weighted-average exercise price does not take into account the restricted stock units described in footnote (1)A because the restricted stock units do not have an exercise price upon vesting. Item 13. Certain Relationships and Related Party Transactions and Director IndependenceThe information required by this Item will be set forth in the Company's Proxy Statement for the 2025 Annual Meeting of Stockholders in the sections titled Board of Directors, Independence, Certain Relationships and Related Party Transactions, which information is hereby incorporated herein by reference. Item 14. Principal Accountant Fees and ServicesThe information required by this Item will be set forth in the Company's Proxy Statement for the 2025 Annual Meeting of Stockholders in the section titled Independent Registered Public Accounting Firm's Fees and Services, which information is hereby incorporated herein by reference.87Table of ContentsPART IVItem 15. Exhibits and Financial StatementsSchedules(a) Documents filed as part of this Annual Report on Form 10-K(1)Financial StatementsReports of Independent Registered Public Accounting FirmConsolidated Balance Sheets as of April 30, 2025 and 2024Consolidated Statements of Operations and Comprehensive Income for the years ended April 30, 2025, 2024 and 2023Consolidated Statements of Stockholders' Equity for the years ended April 30, 2025, 2024 and 2023Consolidated Statements of Cash Flows for the years ended April 30, 2025, 2024 and 2023Notes to Consolidated Financial Statements(2)Financial Statement SchedulesThe Financial Statement Schedule(s) described in Regulation S-X are omitted from this Annual Report on Form 10-K because they are either not required under the related instructions or the information is otherwise included in the consolidated financial statements.(3)Listing of ExhibitsEXHIBIT INDEXExhibit No. Exhibit Description3.1A Third Amended and Restated Certificate of Incorporation of GMS Inc. (incorporated by reference to Exhibit 3.1 to GMS Inc.'s Current Report on Form 8-K filed on October 23, 2020 (File No. A 001-37784)).3.2A Third Amended and Restated Bylaws of GMS Inc. (incorporated by reference to Exhibit 3.1 to GMS Inc.'s Current Report on Form 8-K filed on January 24, 2025 (File No. A 001-37784)).4.1A Specimen Common Stock Certificate of the Company (incorporated by reference to Exhibit 4.1 to Amendment No. 5 to GMS Inc.'s Registration Statement on Form S-1 filed on May 16, 2016 (File No. A 333-205902)).4.2A Description of Securities Registered Pursuant to Section 12 of the Securities Exchange Act of 1934 (incorporated by reference to Exhibit 4.2 to GMS Inc.'s Annual Report on Form 10-K filed on June 25, 2020 (File No. A 001-37784)).10.1A Second Amended and Restated ABL Credit Agreement by and among GYP Holdings II Corp., the Company, as the U.S. Borrower, Titan GMS Limited Partnership, a Manitoba limited partnership, as the Canadian Borrower, the lenders named therein, and Wells Fargo Bank, N.A., as administrative agent and as collateral agent (incorporated by reference to Exhibit 10.1 to GMS Inc.'s Current Report on Form 8-K filed December 23, 2022 (File No. 001-37784)).10.1.1First Amendment to Second Amended and Restated ABL Credit Agreement, dated May 23, 2024, by and among GYP Holdings II Corp., the Company, as the U.S. Borrower, Titan GMA Limited Partnership, a Manitoba limited partnership, as the Canadian Borrower, the lenders named therein, and Wells Fargo Bank, N.A., as administrative agent and collateral agent (incorporated by reference to Exhibit 10.1 to GMS Inc.'s Quarterly Report on Form 10-Q filed on August 29, 2024 (File No. 001-37784)).10.2A First Lien Credit Agreement, among GYP Holdings III Corp., the entities listed on Schedule I thereto, GYP Holdings II Corp., Wells Fargo Bank, N.A., the other lenders party thereto, Royal Bank of Canada, Credit Suisse Securities (USA) LLC, UBS Securities LLC, SunTrust Bank and RBC Capital Markets, LLC, dated April 1, 2014 (incorporated by reference to Exhibit 10.6 to Amendment No. 2 to GMS Inc.'s Registration Statement on Form S-1 filed on October 5, 2015 (File No. A 333-205902)).10.2.1Incremental First Lien Term Commitments Amendment to First Lien Credit Agreement, among GYP Holdings III Corp., as borrower, GYP Holdings II Corp., the financial institutions from time to time party thereto, and Credit Suisse AG, as administrative and collateral agent, dated September 27, 2016 (incorporated by reference to Exhibit 10.1 to GMS Inc.'s Current Report on Form 8-K filed on September 29, 2016 (File No. A 001-37784)).88Table of Contents10.2.2Second Amendment to First Lien Credit Agreement, dated as of June 7, 2017, among GYP Holdings III Corp., GYP Holdings II Corp., the other guarantors party thereto, and Credit Suisse AG, as administrative agent and as 2017 Incremental First Lien Lender (as defined therein) (incorporated by reference to Exhibit 10.1 to GMS Inc.'s Current Report on Form 8-K filed on June 9, 2017 (File No. A 001-37784)).10.2.3Third Amendment to First Lien Credit Agreement, dated as of June 1, 2018, among GYP Holdings III Corp., GYP Holdings II Corp., the other guarantors party thereto, Credit Suisse AG, as administrative agent, and Barclays Bank PLC, as 2018 Incremental First Lien Lender (as defined therein) (incorporated by reference to Exhibit 10.1 to GMS Inc.'s Current Report on Form 8-K filed on June 4, 2018 (File No. A 001-37784)).10.2.4Fourth Amendment to First Lien Credit Agreement, dated as of April 22, 2021, by and among GYP Holdings III Corp., GYP Holdings II Corp., the subsidiary guarantors party thereto, Credit Suisse AG, as administrative agent, and the lenders party thereto (including the Senior Credit Agreement as amended thereby, as an exhibit thereto) (incorporated by reference to Exhibit 10.2 to GMS Inc.'s Current Report on Form 8-K filed on April 22, 2021 (File No. 001-37784)).10.2.5Fifth Amendment to First Lien Credit Agreement by and among the Company, GYP Holdings II Corp., certain subsidiaries of the Company party thereto, the lenders party thereto, and Credit Suisse AG, Cayman Islands Branch (incorporated by reference to Exhibit 10.2 to GMS Inc.'s Current Report on Form 8-K filed on December 23, 2022 (File No. 001-37784)).10.2.6Amendment No. 6 to First Lien Credit Agreement by and among the Company, GYP Holdings II Corp., certain subsidiaries of the Company party thereto, the lenders party thereto, Credit Suisse, as the retiring administrative agent and collateral agent, and JPMorgan, as the successor administrative agent and collateral agent (incorporated by reference to Exhibit 10.1 to GMS Inc.'s Current Report on Form 8-K filed on May 15, 2023 (File No. 001-37784)).10.2.7Amendment No. 7 by and among the Company, GYP Holdings II Corp., certain subsidiaries of the Company party thereto, the lenders party thereto, and JPMorgan Chase Bank N.A., as the administrative agent and collateral agent (incorporated by reference to Exhibit 10.1 to GMS Inc.'s Current Report on Form 8-K filed on February 5, 2024 (File No. 001-37784)).10.3ABL/Term Intercreditor Agreement, among GYP Holdings III Corp., GYP Holdings II Corp., the other Grantors party thereto, Wells Fargo Bank, N.A., Credit Suisse AG and each additional Representative from time to time party thereto, dated April 1, 2014 (incorporated by reference to Exhibit 10.8 to Amendment No. 2 to GMS Inc.'s Registration Statement on Form S-1 filed on October 5, 2015 (File No. A 333-205902)).10.4Indenture, dated as of April 22, 2021, by and among GYP Holdings III Corp., GYP Holdings II Corp., the guarantors listed therein and U.S. Bank, National Association (including the form of Note attached as an exhibit thereto) (incorporated by reference to Exhibit 10.1 to GMS Inc.'s Current Report on Form 8-K filed on April 22, 2021 (File No. 001-37784)).10.5a Employment Agreement with John C. Turner, Jr., dated as of March 29, 2019 (incorporated by reference to Exhibit 10.1 to GMS Inc.'s Current Report on Form 8-K dated April 3, 2019 (File No. A 001-37784)).10.6a Amendment to Employment Agreement with John C. Turner, Jr., dated as of June 22, 2021 (incorporated by reference to Exhibit 10.6 to GMS Inc.'s Annual Report on Form 10-K filed June 24, 2021 (File No. 001-37784)).10.7a Employment Agreement with Scott Deakin, dated as of October 21, 2019 (incorporated by reference to Exhibit 10.1 to GMS Inc.'s Current Report on Form 8-K dated October 3, 2019 (File No. A 001-37784)).10.8a Amendment to Employment Agreement with Scott M. Deakin, dated as of June 22, 2021 (incorporated by reference to Exhibit 10.8 to GMS Inc.'s Annual Report on Form 10-K filed June 24, 2021 (File No. 001-37784)).10.9a Employment Agreement, by and between Craig Apolinsky and the Company, dated June 30, 2015 (incorporated by reference to Exhibit 10.20 to Amendment No. 5 to GMS Inc.'s Registration Statement on Form S-1 filed on May 16, 2016 (File No. A 333-205902)).10.10a Amendment to Employment Agreement with Craig D. Apolinsky, dated as of June 22, 2021 (incorporated by reference to Exhibit 10.11 to GMS Inc.'s Annual Report on Form 10-K filed June 24, 2021 (File No. 001-37784)).10.11a Employment Agreement dated July 18, 2022 between George Travis Hendren and GMS Inc. (incorporated by reference to Exhibit 10.1 to GMS Inc.'s Current Report on Form 8-K filed July 22, 2022 (File No. 001-37784)).10.12a Employment Agreement with Leigh R. Dobbs, dated as of August 9, 2022 (incorporated by reference to Exhibit 10.1 to GMS Inc.'s Quarterly Report on Form 10-Q filed August 31, 2023 (File No. 001-37784)).89Table of Contents10.13a 2014 GMSA Inc. Stock Option Plan, effective April 1, 2014 (incorporated by reference to Exhibit 10.17 to Amendment No. 2 to GMS Inc.'s Registration Statement on Form S-1 filed on October 5, 2015 (File No. A 333-205902)).10.14a Form of Nonqualified Stock Option Agreement (incorporated by reference to Exhibit 10.18 to Amendment No. 2 to GMS Inc.'s Registration Statement on Form S-1 filed on October 5, 2015 (File No. A 333-205902)).10.15a GMSA Inc. Equity Incentive Plan (incorporated by reference to Appendix A to GMS Inc.'s Definitive Proxy Statement on Schedule 14A filed August 22, 2017 (File No. A 333-205902)).10.15.1a Amendment to GMSA Inc. Equity Incentive Plan (incorporated by reference to Exhibit 10.1 to GMS Inc.'s Quarterly Report on Form 10-Q filed December 4, 2018 (File No. A 001-37784)).10.16a Form of Nonqualified Stock Option Agreement under the GMS Inc. Equity Incentive Plan (incorporated by reference to Exhibit 10.1 to GMS Inc.'s Current Report on Form 8-K dated October 20, 2017 (File No. A 001-37784)).10.17a Form of Restricted Stock Unit Agreement under the GMS Inc. Equity Incentive Plan (incorporated by reference to Exhibit 10.2 to GMS Inc.'s Current Report on Form 8-K dated October 20, 2017 (File No. A 001-37784)).10.18a Form of Non-Statutory Stock Option Award Agreement under the GMS Inc. Equity Incentive Plan (incorporated by reference to Exhibit 10.2 to GMS Inc.'s Quarterly Report on Form 10-Q filed August 29, 2019 (File No. A 001-37784)).10.19a Form of Restricted Stock Unit Award Agreement under the GMS Inc. Equity Incentive Plan

Supply,Â Inc.Â GeorgiaTamarack Materials,Â Inc.Â MinnesotaTitan GMS GP Inc.British ColumbiaTitan GMS Limited PartnershipManitobaTool Source Warehouse,Â Inc.Â GeorgiaTucker Acoustical Products,Â Inc.Â GeorgiaWSB Titan Inc.CanadaYvon Building Supply, Inc.OntarioYvon Insulation CorporationOntario (1)This list is as of April 30, 2025. EX-23.1 3 gms-20250430xex231.htm EX-23.1 DocumentExhibit 23.1CERTIFICATION OF THE PRINCIPAL EXECUTIVE OFFICERPURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002, John C. Turner, Jr., certify that:1.Â Â Â I have reviewed this Annual Report on Form 10-K for the fiscal year ended AprilÂ 30, 2025 of GMS Inc.;2.Â Â Â Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;3.Â Â Â Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;4.Â Â Â The registrantâ€™s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:(a)Â Â Â Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;(b)Â Â Â Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of the financial reporting and the preparation of financial statements for external reporting in accordance with generally accepted accounting principles; (c)Â Â Â Evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and(d)Â Â Â Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and5.Â Â Â The registrantâ€™s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors (or persons performing the equivalent functions):(a)Â Â Â All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; and(b)Â Â Â Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrantâ€™s internal control over financial reporting.Date: June 18, 2025/s/ JOHN C. TURNER, JR.John C. Turner, Jr.Chief Executive Officer, President and Director(Principal Executive Officer) EX-31.2 5 gms-20250430xex312.htm EX-31.2 DocumentExhibit 31.2CERTIFICATION OF THE PRINCIPAL FINANCIAL OFFICERPURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002, Scott M. Deakin, certify that:1.Â Â Â I have reviewed this Annual Report on Form 10-K for the fiscal year ended AprilÂ 30, 2025 of GMS Inc.;2.Â Â Â Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;3.Â Â Â Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;4.Â Â Â The registrantâ€™s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:(a)Â Â Â Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;(b)Â Â Â Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of the financial reporting and the preparation of financial statements for external reporting in accordance with generally accepted accounting principles; (c)Â Â Â Evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and(d)Â Â Â Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and5.Â Â Â The registrantâ€™s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors (or persons performing the equivalent functions):(a)Â Â Â All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; and(b)Â Â Â Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrantâ€™s internal control over financial reporting.Date: June 18, 2025/s/ SCOTT M. DEAKINScott M. DeakinChief Financial Officer(Principal Financial Officer) EX-32.1 6 gms-20250430xex321.htm EX-32.1 DocumentExhibit 32.1CERTIFICATION OF THE PRINCIPAL EXECUTIVE OFFICERPURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TOSECTION 906 OF THE SARBANES-OXLEY ACT OF 2002In connection with the Annual Report on Form 10-K of GMS Inc., a Delaware corporation (the â€œCompanyâ€), for the fiscal year ended AprilÂ 30, 2025, as filed with the Securities and Exchange Commission on the date hereof (the â€œReportâ€), John C. Turner, Jr., Chief Executive Officer, President and Director of the Company, hereby certifies, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to his knowledge:(1)The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and(2)The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.Date: June 18, 2025/s/ JOHN C. TURNER, JR.John C. Turner, Jr.Chief Executive Officer, President and Director(Principal Executive Officer) EX-32.2 7 gms-20250430xex322.htm EX-32.2 DocumentExhibit 32.2CERTIFICATION OF THE PRINCIPAL FINANCIAL OFFICERPURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TOSECTION 906 OF THE SARBANES-OXLEY ACT OF 2002In connection with the Annual Report on Form 10-K of GMS Inc., a Delaware corporation (the â€œCompanyâ€), for the fiscal year ended AprilÂ 30, 2025, as filed with the Securities and Exchange Commission on the date hereof (the â€œReportâ€), Scott M. Deakin, Chief Financial Officer of the Company, hereby certifies, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to his knowledge:(1)The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and(2)The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.Date: June 18, 2025/s/ SCOTT M. DEAKINScott M. DeakinChief Financial Officer(Principal Financial Officer) EX-101.SCH 8 gms-20250430.xsd XBRL TAXONOMY EXTENSION SCHEMA DOCUMENT 0000001 - Document - Cover link:presentationLink link:calculationLink link:definitionLink 0000002 - Document - Audit Information link:presentationLink link:calculationLink link:definitionLink 9952151 - Statement - Consolidated Balance Sheets link:presentationLink link:calculationLink link:definitionLink 9952152 - Statement - Consolidated Balance Sheets (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 9952153 - Statement - Consolidated Statements of Operations and Comprehensive Income link:presentationLink link:calculationLink link:definitionLink 9952154 - Statement - Consolidated Statements of Stockholders' Equity link:presentationLink link:calculationLink link:definitionLink 9952155 - Statement - Consolidated Statements of Cash Flows link:presentationLink link:calculationLink link:definitionLink 9952156 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies link:presentationLink link:calculationLink link:definitionLink 9952157 - Disclosure - Business Combinations link:presentationLink link:calculationLink link:definitionLink 9952158 - Disclosure - Accounts Receivable link:presentationLink link:calculationLink link:definitionLink 9952159 - Disclosure - Property and Equipment link:presentationLink link:calculationLink link:definitionLink 9952160 - Disclosure - Goodwill and Intangible Assets link:presentationLink link:calculationLink link:definitionLink 9952161 - Disclosure - Other Accrued Expenses and Current Liabilities link:presentationLink link:calculationLink link:definitionLink 9952162 - Disclosure - Long-Term Debt link:presentationLink link:calculationLink link:definitionLink 9952163 - Disclosure - Leases link:presentationLink link:calculationLink link:definitionLink 9952164 - Disclosure - Retirement Plan link:presentationLink link:calculationLink link:definitionLink 9952165 - Disclosure - Income Taxes link:presentationLink link:calculationLink link:definitionLink 9952166 - Disclosure - Stockholders' Equity link:presentationLink link:calculationLink link:definitionLink 9952167 - Disclosure - Equity-Based Compensation link:presentationLink link:calculationLink link:definitionLink 9952168 - Disclosure - Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests link:presentationLink link:calculationLink link:definitionLink 9952169 - Disclosure - Fair Value Measurements link:presentationLink link:calculationLink link:definitionLink 9952170 - Disclosure - Commitments and Contingencies link:presentationLink link:calculationLink link:definitionLink 9952171 - Disclosure - Segments link:presentationLink link:calculationLink link:definitionLink 9952172 - Disclosure - Earnings Per Common Share link:presentationLink link:calculationLink link:definitionLink 9952173 - Disclosure - Valuation and Qualifying Accounts link:presentationLink link:calculationLink link:definitionLink 9952174 - Disclosure - Selected Quarterly Financial Data (Unaudited) link:presentationLink link:calculationLink link:definitionLink 9952175 - Disclosure - Subsequent Events link:presentationLink link:calculationLink link:definitionLink 9955511 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies (Policies) link:presentationLink link:calculationLink link:definitionLink 9955512 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies (Tables) link:presentationLink link:calculationLink link:definitionLink 9955513 - Disclosure - Business Combinations (Tables) link:presentationLink link:calculationLink link:definitionLink 9955514 - Disclosure - Accounts Receivable (Tables) link:presentationLink link:calculationLink link:definitionLink 9955515 - Disclosure - Property and Equipment (Tables) link:presentationLink link:calculationLink link:definitionLink 9955516 - Disclosure - Goodwill and Intangible Assets (Tables) link:presentationLink link:calculationLink link:definitionLink 9955517 - Disclosure - Other Accrued Expenses and Current Liabilities (Tables) link:presentationLink link:calculationLink link:definitionLink 9955518 - Disclosure - Long-Term Debt (Tables) link:presentationLink link:calculationLink link:definitionLink 9955519 - Disclosure - Leases (Tables) link:presentationLink link:calculationLink link:definitionLink 9955520 - Disclosure - Income Taxes (Tables) link:presentationLink link:calculationLink link:definitionLink 9955521 - Disclosure - Stockholders' Equity (Tables) link:presentationLink link:calculationLink link:definitionLink 9955522 - Disclosure - Equity-Based Compensation (Tables) link:presentationLink link:calculationLink link:definitionLink 9955523 - Disclosure - Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests (Tables) link:presentationLink link:calculationLink link:definitionLink 9955524 - Disclosure - Fair Value Measurements (Tables) link:presentationLink link:calculationLink link:definitionLink 9955525 - Disclosure - Segments (Tables) link:presentationLink link:calculationLink link:definitionLink 9955526 - Disclosure - Earnings Per Common Share (Tables) link:presentationLink link:calculationLink link:definitionLink 9955527 - Disclosure - Valuation and Qualifying Accounts (Tables) link:presentationLink link:calculationLink link:definitionLink 9955528 - Disclosure - Selected Quarterly Financial Data (Unaudited) (Tables) link:presentationLink link:calculationLink link:definitionLink 9955529 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies - Business and Reclassification (Details) link:presentationLink link:calculationLink link:definitionLink 9955530 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies - Property and Equipment (Details) link:presentationLink link:calculationLink link:definitionLink 9955531 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies - Investments (Details) link:presentationLink link:calculationLink link:definitionLink 9955532 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies - Leases (Details) link:presentationLink link:calculationLink link:definitionLink 9955533 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies - Insurance Liabilities (Details) link:presentationLink link:calculationLink link:definitionLink 9955534 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies - Restructuring Charges (Details) link:presentationLink link:calculationLink link:definitionLink 9955535 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies - Selling, General and Administrative Expenses (Details) link:presentationLink link:calculationLink link:definitionLink 9955536 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies - Advertising Expense (Details) link:presentationLink link:calculationLink link:definitionLink 9955537 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies - Sale of Business (Details) link:presentationLink link:calculationLink link:definitionLink 9955538 - Disclosure - Business Combinations - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9955539 - Disclosure - Business Combinations - Preliminary Consideration Transferred (Details) link:presentationLink link:calculationLink link:definitionLink 9955540 - Disclosure - Business Combinations - Assets Acquired and Liabilities Assumed (Details) link:presentationLink link:calculationLink link:definitionLink 9955541 - Disclosure - Business Combinations - Pro Forma Financial Information (Details) link:presentationLink link:calculationLink link:definitionLink 9955542 - Disclosure - Business Combinations - Intangible Assets Acquired (Details) link:presentationLink link:calculationLink link:definitionLink 9955543 - Disclosure - Accounts Receivable - Trade Accounts and Notes Receivable (Details) link:presentationLink link:calculationLink link:definitionLink 9955544 - Disclosure - Accounts Receivable - Change in Allowance (Details) link:presentationLink link:calculationLink link:definitionLink 9955545 - Disclosure - Accounts Receivable - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9955546 - Disclosure - Property and Equipment (Details) link:presentationLink link:calculationLink link:definitionLink 9955547 - Disclosure - Goodwill and Intangible Assets - Goodwill (Details) link:presentationLink link:calculationLink link:definitionLink 9955548 - Disclosure - Goodwill and Intangible Assets - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9955549 - Disclosure - Goodwill and Intangible Assets - Definite-Lived Intangible Assets (Details) link:presentationLink link:calculationLink link:definitionLink 9955550 - Disclosure - Goodwill and Intangible Assets - Estimated Aggregate Amortization Expense (Details) link:presentationLink link:calculationLink link:definitionLink 9955551 - Disclosure - Other Accrued Expenses and Current Liabilities (Details) link:presentationLink link:calculationLink link:definitionLink 9955552 - Disclosure - Long-Term Debt - Components (Details) link:presentationLink link:calculationLink link:definitionLink 9955553 - Disclosure - Long-Term Debt - Term Loan Facility (Details) link:presentationLink link:calculationLink link:definitionLink 9955554 - Disclosure - Long-Term Debt - Asset-Based Lending Facility (Details) link:presentationLink link:calculationLink link:definitionLink 9955555 - Disclosure - Long-Term Debt - Prepayments (Details) link:presentationLink link:calculationLink link:definitionLink 9955556 - Disclosure - Long-Term Debt - Senior Notes (Details) link:presentationLink link:calculationLink link:definitionLink 9955557 - Disclosure - Long-Term Debt - Maturities (Details) link:presentationLink link:calculationLink link:definitionLink 9955558 - Disclosure - Leases - Components of Lease Expense (Details) link:presentationLink link:calculationLink link:definitionLink 9955559 - Disclosure - Leases - Supplemental Cash Flow Information (Details) link:presentationLink link:calculationLink link:definitionLink 9955560 - Disclosure - Leases - Other Information (Details) link:presentationLink link:calculationLink link:definitionLink 9955561 - Disclosure - Leases - Future Minimum Lease Payments Under Non-Cancellable Leases (Details) link:presentationLink link:calculationLink link:definitionLink 9955561 - Disclosure - Leases - Future Minimum Lease Payments Under Non-Cancellable Leases (Details) link:presentationLink link:calculationLink link:definitionLink 9955562 - Disclosure - Retirement Plan (Details) link:presentationLink link:calculationLink link:definitionLink 9955563 - Disclosure - Income Taxes - Components of Income Before Taxes (Details) link:presentationLink link:calculationLink link:definitionLink 9955564 - Disclosure - Income Taxes - Components of Income Tax Expense (Details) link:presentationLink link:calculationLink link:definitionLink 9955565 - Disclosure - Income Taxes - Reconciliation to Federal Statutory Rate (Details) link:presentationLink link:calculationLink link:definitionLink 9955566 - Disclosure - Income Taxes - Deferred Income Taxes (Details) link:presentationLink link:calculationLink link:definitionLink 9955567 - Disclosure - Income Taxes - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9955568 - Disclosure - Stockholders' Equity - Exchangeable Shares, Share Repurchase Program and Secondary Public Offering (Details) link:presentationLink link:calculationLink link:definitionLink

9955569 - Disclosure - Stockholders' Equity - Share Repurchase Activity (Details) link:presentationLink link:calculationLink link:definitionLink 9955570 - Disclosure - Stockholders' Equity - Accumulated Other Comprehensive Income (Loss) (Details) link:presentationLink link:calculationLink link:definitionLink 9955571 - Disclosure - Equity-Based Compensation - General (Details) link:presentationLink link:calculationLink link:definitionLink 9955572 - Disclosure - Equity-Based Compensation - Stock Option Activity (Details) link:presentationLink link:calculationLink link:definitionLink 9955573 - Disclosure - Equity-Based Compensation - Black Scholes Options - Pricing Model (Details) link:presentationLink link:calculationLink link:definitionLink 9955574 - Disclosure - Equity-Based Compensation - Restricted Stock Units (Details) link:presentationLink link:calculationLink link:definitionLink 9955575 - Disclosure - Equity-Based Compensation - Employee Stock Purchase Plan (Details) link:presentationLink link:calculationLink link:definitionLink 9955576 - Disclosure - Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests (Details) link:presentationLink link:calculationLink link:definitionLink 9955577 - Disclosure - Fair Value Measurements - Fair Value of Derivative Liabilities (Details) link:presentationLink link:calculationLink link:definitionLink 9955578 - Disclosure - Fair Value Measurements - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9955579 - Disclosure - Fair Value Measurements - Change in Fair Value of Level 3 Liabilities (Details) link:presentationLink link:calculationLink link:definitionLink 9955580 - Disclosure - Fair Value Measurements - Fair Value of Debt (Details) link:presentationLink link:calculationLink link:definitionLink 9955581 - Disclosure - Segments - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9955582 - Disclosure - Segments - Segment Results (Details) link:presentationLink link:calculationLink link:definitionLink 9955583 - Disclosure - Segments - Net Sales, Adjusted EBITDA and Segment Results (Details) link:presentationLink link:calculationLink link:definitionLink 9955584 - Disclosure - Segments - Net Sales by Main Product Lines (Details) link:presentationLink link:calculationLink link:definitionLink 9955585 - Disclosure - Segments - Net Sales of Complementary Products (Details) link:presentationLink link:calculationLink link:definitionLink 9955586 - Disclosure - Segments - Net Sales by Major Geographic Area (Details) link:presentationLink link:calculationLink link:definitionLink 9955587 - Disclosure - Segments - Property and Equipment by Major Geographic Area (Details) link:presentationLink link:calculationLink link:definitionLink 9955588 - Disclosure - Earnings Per Common Share (Details) link:presentationLink link:calculationLink link:definitionLink 9955589 - Disclosure - Valuation and Qualifying Accounts (Details) link:presentationLink link:calculationLink link:definitionLink 9955590 - Disclosure - Selected Quarterly Financial Data (Unaudited) (Details) link:presentationLink link:calculationLink link:definitionLink EX-101.CAL 9 gms-20250430 cal.xml XBRL TAXONOMY EXTENSION CALCULATION LINKBASE DOCUMENT EX-101.DEF 10 gms-20250430 def.xml XBRL TAXONOMY EXTENSION DEFINITION LINKBASE DOCUMENT EX-101.LAB 11 gms-20250430 lab.xml XBRL TAXONOMY EXTENSION LABEL LINKBASE DOCUMENT Operating Lessee, Operating Lease, Liability, to be Paid, Fiscal Year Maturity [Abstract] Fair Value, Liabilities Measured on Recurring Basis, Unobservable Input Reconciliation [Line Items] Fair Value, Liabilities Measured on Recurring Basis, Unobservable Input Reconciliation [Line Items] Weighted Average Remaining Contractual Life, Vested and expected to vest at end of period (in years) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Weighted Average Remaining Contractual Term Adjustments to reconcile net income to net cash provided by operating activities: Adjustments to Reconcile Net Income (Loss) to Cash Provided by (Used in) Operating Activities [Abstract] Remaining amount under repurchase program Share Repurchase Program, Remaining Authorized, Amount Carrying value of debt Long-Term Debt and Lease Obligation, Including Current Maturities Federal income taxes at statutory rate Effective Income Tax Rate Reconciliation at Federal Statutory Income Tax Rate, Amount Other income Other Nonoperating Income Cover [Abstract] Cover [Abstract] Thereafter Lessee, Operating Lease, Liability, to be Paid, after Year Five (Decrease) increase in cash and cash equivalents Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect Schedule of Maturities for Operating Leases Lessee, Operating Lease, Liability, to be Paid, Maturity [Table Text Block] Inventory costs Deferred Tax Assets, Inventory Income Tax Jurisdiction [Domain] Income Tax Jurisdiction [Domain] Outstanding common stock purchased (as a percent) Business Acquisition, Percentage of Voting Interests Acquired Trading Symbol Trading Symbol Long-term debt, less current portion Long-term debt Long-Term Debt and Lease Obligation Non-NEOs Non-NEOs [Member] Goodwill Goodwill and Intangible Assets, Goodwill, Policy [Policy Text Block] Allowance for expected credit losses Beginning balance Ending balance Accounts Receivable, Allowance for Credit Loss, Current Disposal Group Name [Domain] Disposal Group Name [Domain] Earnings Per Share Earnings Per Share, Policy [Policy Text Block] Inventories Inventory, Policy [Policy Text Block] Non-Rule 10b5-1 Arrangement Adopted Non-Rule 10b5-1 Arrangement Adopted [Flag] Vesting of restricted stock units (in shares) Stock Issued During Period, Shares, Restricted Stock Award, Net of Forfeitures Fair Value Measurements Fair Value Disclosures [Text Block] Proceeds from exercises of stock options Proceeds from Stock Options Exercised Land Land [Member] Number of distribution facilities Number of Distribution Facilities Number of Distribution Facilities Award Timing Disclosures [Line Items] Portion at Fair Value Measurement Portion at Fair Value Measurement [Member] Sales taxes payable Sales and Excise Tax Payable, Current Property and equipment Finance Lease, Right-of-Use Asset, before Accumulated Amortization Cash flows from financing activities: Net Cash Provided by (Used in) Financing Activities, Continuing Operations [Abstract] Revenue from Contract with Customer [Abstract] SEC Schedule, 12-09, Valuation Allowances and Reserves Type [Axis] SEC Schedule, 12-09, Valuation Allowances and Reserves Type [Axis] Plan Name [Domain] Plan Name [Domain] United States UNITED STATES Other assets Other Assets, Noncurrent Gross Carrying Amount Finite-Lived Intangible Assets, Gross Operating Segments Operating Segments [Member] Buildings and leasehold improvements Building And Leasehold Improvements [Member] Information in the aggregate pertaining to facility held for productive use including, but not limited to, office, production, storage and distribution facilities and additions or improvements to assets held under a lease arrangement. Other accrued expenses and current liabilities Total other accrued expenses and current liabilities Other Accrued Liabilities And Current Liabilities Represents the carrying value of other accrued expenses and current liabilities on the balance sheet date. Cash provided by operating activities Net Cash Provided by (Used in) Operating Activities Schedule of Changes to Accumulated Other Comprehensive Loss, Net Of Tax, By Component Schedule of Accumulated Other Comprehensive Income (Loss) [Table Text Block] Adjustments, Accounts payable and accrued expenses Business Combination, Provisional Information, Initial Accounting Incomplete, Adjustment, Current Liabilities, Accounts Payable Business Combination, Provisional Information, Initial Accounting Incomplete, Adjustment, Current Liabilities, Accounts Payable Award Timing Method Award Timing Method [Text Block] Cash holdback, term Disposal Group, Including Discontinued Operation, Consideration, Cash Holdback, Payment Term Disposal Group, Including Discontinued Operation, Consideration, Cash Holdback, Payment Term Trading Arrangements, by Individual Trading Arrangements, by Individual [Table] Transaction costs Transaction costs (acquisitions and other) Transaction Costs, Acquisitions and Other Amount of direct costs of a business combination and other significant transactions, including legal, accounting, and other costs incurred to consummate the transactions. Measurement Frequency [Axis] Measurement Frequency [Axis] Entity Common Stock, Shares Outstanding Entity Common Stock, Shares Outstanding Finance leases Finance Lease, Weighted Average Remaining Lease Term Insider Trading Policies and Procedures [Line Items] Proceeds from sale of business and sale of assets Proceeds from sale of business Proceeds from Divestiture of Businesses Use of Estimates Use of Estimates, Policy [Policy Text Block] Adjustment to Compensation, Amount Adjustment to Compensation Amount Compensation Amount Outstanding Recovery Compensation Amount Disposal Group Classification [Axis] Disposal Group Classification [Axis] Trade accounts and notes receivable Increase (Decrease) in Accounts and Notes Receivable Aggregate Change in Present Value of Accumulated Benefit for All Pension Plans Reported in Summary Compensation Table Aggregate Change in Present Value of Accumulated Benefit for All Pension Plans Reported in Summary Compensation Table [Member] Entity Small Business Entity Small Business Company Selected Measure Amount Company Selected Measure Amount Percentage of the net proceeds of certain asset sales and issuances or incurrences of nonpermitted indebtedness to be used for mandatory prepayments Long Term Debt Mandatory Redemption, Percentage of Net Proceeds of Certain Asset Sales and Issuances or Incurrences of Nonpermitted Indebtedness for Mandatory Principal Prepayment Represents the percentage of the net proceeds of certain asset sales and issuances or incurrences of nonpermitted indebtedness required to be used for mandatory prepayment of the debt instrument. Debt issuance costs Payments of Debt Issuance Costs Tabular List, Table Tabular List [Table Text Block] Level 3 Fair Value, Inputs, Level 3 [Member] Deductions SEC Schedule, 12-09, Valuation Allowances and Reserves, Deduction Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Anti-dilutive shares (in shares) Antidilutive Securities Excluded from Computation of Earnings Per Share, Amount Furniture, fixtures and automobiles Furniture Fixtures And Automobiles [Member] Represents equipment commonly used in offices and stores that have no permanent connection to the structure of a building or utilities and vehicles that are used primarily for transporting people. Purchase period Duration Of Purchase Period Represents the period of time in which employees can purchase stock as part of an employee stock purchase plan ("ESPP"). Less imputed interest Finance Lease, Liability, Undiscounted Excess Amount Quarterly Financial Information Disclosure [Abstract] Quarterly Financial Information Disclosure [Abstract] Long-Lived Assets Impairment or Disposal of Long-Lived Assets, Policy [Policy Text Block] Amortization of intangible assets Deferred Tax Liabilities, Goodwill and Intangible Assets Credit Facility [Domain] Credit Facility [Domain] Trade accounts and notes receivable, allowances Allowance For Doubtful Trade Accounts And Notes Receivable Current Amount of allowance for credit loss for current trade accounts and notes receivable. Goodwill Goodwill balance Goodwill balance Goodwill Payments for taxes related to net share settlement of equity awards Payment, Tax Withholding, Share-Based Payment Arrangement Other comprehensive income (loss): Other Comprehensive Income (Loss), Net of Tax [Abstract] Authorized amount of shares to be repurchased under the program Share Repurchase Program, Authorized, Amount Stock Options Share-Based Payment Arrangement, Option [Member] Depreciation Depreciation Depreciation 2026 Lessee, Operating Lease, Liability, to be Paid, Year One Comprehensive income Comprehensive Income (Loss), Net of Tax, Attributable to Parent Income taxes payable Accrued Income Taxes, Current Finance leases Finance Lease, Weighted Average Discount Rate, Percent Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests No definition available. Repayments on revolving credit facility Repayments of Lines of Credit Write-off of debt discount and deferred financing fees Write-off of debt discount and deferred financing fees Write-off of debt discount and deferred financing fees Write off of Deferred Debt Issuance Cost and Unamortized Discount (Premium), Net Write-off of amounts previously capitalized as debt issuance cost and unamortized debt discount (net of debt premium) that was originally recognized at the issuance of the instrument in an extinguishing of debt. 2026 Finance Lease, Liability, to be Paid, Year One Award Type [Axis] Award Type [Axis] Deferred income tax liabilities Deferred Tax Liabilities, Net Basic earnings per common share: Earnings Per Share, Basic [Abstract] Translation adjustment, gross Goodwill, Foreign Currency Translation Gain (Loss) Translation adjustment Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Liability, Gain (Loss) Included in Other Comprehensive Income (Loss) ICFR Auditor Attestation Flag ICFR Auditor Attestation Flag Total liabilities Liabilities Exercisable at end of period (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Weighted Average Exercise Price Comprehensive income: Comprehensive Income (Loss), Net of Tax, Attributable to Parent [Abstract] Number of reporting units Number of Reporting Units Common stock, par value (in dollars per share) Common Stock, Par or Stated Value Per Share Schedule of Share-based Compensation Arrangements by Share-based Payment Award [Table] Schedule of Share-Based Compensation Arrangements by Share-Based Payment Award [Table] Estimated useful life (in years) Weighted Average Amortization Period (Years) Acquired Finite-Lived Intangible Assets, Weighted Average Useful Life Foreign Currency Translation Foreign Currency Transactions and Translations Policy [Policy Text Block] Revolving Credit Facility Revolving Credit Facility [Member] Expiration Date Trading Arrangement Expiration Date Current portion of operating lease liabilities Operating Lease, Liability, Current Total Shareholder Return Amount Total Shareholder Return Amount Finance leases included in property and equipment Lessee, Finance Lease, Description [Abstract] Debt instrument, percent of EBITDA Debt Instrument, Percent of EBITDA Debt Instrument, Percent of EBITDA Equity Awards Adjustments, Footnote Equity Awards Adjustments, Footnote [Text Block] Net operating loss carry-forwards Deferred Tax Assets, Operating Loss Carryforwards Adjustments, Deferred income taxes Business Combination, Provisional Information, Initial Accounting Incomplete, Adjustment, Deferred Income Taxes Business Combination, Provisional Information, Initial Accounting Incomplete, Adjustment, Deferred Income Taxes Exercise of stock options (in shares) Options exercised (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period Debt Instrument [Line Items] Debt Instrument [Line Items] Named Executive Officers, Footnote Named Executive Officers, Footnote [Text Block] Weighted Average Exercise Price Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price [Abstract] Less: accumulated depreciation Property, Plant, and Equipment and Finance Lease Right-of-Use Asset, Accumulated Depreciation and Amortization Diluted (in shares) Diluted weighted average common shares outstanding (in shares) Weighted Average Number of Shares Outstanding, Diluted Trade accounts and notes receivable, gross Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Assets, Receivables, Gross Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Assets, Receivables, Gross Insurance [Insulation] [Member] Insulation MNPI Disclosure Timed for Compensation Value MNPI Disclosure Timed for Compensation Value [Flag] Accumulated other comprehensive (loss) income [Roll Forward] AOCI Attributable to Parent, Net of Tax [Roll Forward] Total stockholders' equity Beginning balance Ending balance Equity, Attributable to Parent Total deferred income tax assets Deferred Tax Assets, Gross GILTI Effective Income Tax Rate Reconciliation, GILTI, Amount Translation adjustment, impairment loss Goodwill, Foreign Currency Translation Adjustment, Adjustment Amount Goodwill, Foreign Currency Translation Adjustment, Adjustment Amount Business Combinations [Abstract] Business Combinations [Abstract] Cash flows from investing activities: Net Cash Provided by (Used in) Investing Activities, Continuing Operations [Abstract] Adjustments operating lease right-of-use assets and other assets Business Combination, Provisional Information, Initial Accounting Incomplete, Adjustment, Operating Lease Right-Of-Use Assets And Other Assets Business Combination, Provisional Information, Initial Accounting Incomplete, Adjustment, Operating Lease Right-Of-Use Assets And Other Assets Cash holdback Disposal Group, Including Discontinued Operation, Consideration, Cash Holdback Disposal Group, Including Discontinued Operation, Consideration, Cash Holdback Schedule of Changes in the Carrying Amount of Goodwill [Table Text Block] Charged to Other Accounts SEC Schedule, 12-09, Valuation Allowances and Reserves, Additions, Charge to Other Account Selling, general and administrative Selling, General and Administrative Expense Employer contributions to defined contribution retirement plan Defined Contribution Plan, Cost Reserve for sales returns Reserve for Sales Returns Amount reserve created for estimated sales returns. Shares authorized Number of shares authorized Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Authorized Amended ABL Facility Amended Asset Based Lending Credit Facility [Member] Amended Asset Based Lending Credit Facility Document Fiscal Period Focus Document Fiscal Period Focus 2029 Long-Term Debt, Maturity, Year Four All Executive Categories All Executive Categories [Member] Add: Common Stock Equivalents (in shares) Incremental Common Shares Attributable to Dilutive Effect of Share-Based Payment Arrangements Statement of Financial Position Location, Balance [Domain] Statement of Financial Position Location, Balance [Domain] 2027 Finite-Lived Intangible Asset, Expected Amortization, Year Two Changed Peer Group, Footnote Changed Peer Group, Footnote [Text Block] Weighted Average Remaining Contractual Life, Outstanding (in years) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Remaining Contractual Term Goodwill expected to be deductible for U.S. federal income tax purposes Business Acquisition, Goodwill, Expected Tax Deductible Amount Assets Abstract] Dividend yield (as a percent) Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Dividend Rate Document Type Document Type Derivative Contract [Domain] Derivative Contract [Domain] Fiscal 2023 Acquisitions Fiscal 2023 Acquisitions [Member] Fiscal 2023 Acquisitions Schedule of Segment Results Schedule of Segment Reporting Information, by Segment [Table Text Block] Weighted Average Remaining Contractual Life, Exercisable at end of period (in years) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Weighted Average Remaining Contractual Term Noncurrent contingent consideration liability Business Combination, Contingent Consideration, Liability, Noncurrent Loan amortization installments Debt Instrument, Periodic Payment, Principal Schedule of Estimated Future Aggregate Amortization Expense Schedule of Finite-Lived Intangible Assets, Future Amortization Expense [Table Text Block] Maximum Maximum [Member] Equity Valuation Assumption Difference, Footnote Equity Valuation Assumption Difference, Footnote [Text Block] Goodwill, accumulated impairment loss Goodwill, accumulated impairment loss Goodwill, Impaired, Accumulated Impairment Loss Term Loan Facility First Lien Term Loan Due2025 [Member] Represents information pertaining to First lien term loan due 2025. Net Carrying Value Finite-Lived Intangible Assets, Net Furniture and fixtures Furniture and Fixtures [Member] Accounts payable Accounts Payable, Current Fair Value, Liabilities Measured on Recurring Basis, Unobservable Input Reconciliation [Table] Fair Value, Liabilities Measured on Recurring Basis, Unobservable Input Reconciliation [Table] Schedule of Weighted Average Assumptions Used in Black-Scholes Option-Pricing Model Schedule of Share-Based Payment Award, Stock Options, Valuation Assumptions [Table Text Block] Total lease cost Lease, Cost Statistical Measurement [Axis] Statistical Measurement [Axis] Non-Rule 10b5-1 Arrangement Terminated Non-Rule 10b5-1 Arrangement Terminated [Flag] Income before taxes Income before taxes Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Non-PEO NEO Average Total Compensation Amount Non-PEO NEO Average Total

Compensation Amount Depreciation Deferred Tax Liabilities, Property, Plant and Equipment Name Outstanding Recovery, Individual Name Variable lease cost Variable Lease, Cost Impairment of goodwill Impairment of goodwill Goodwill, Impairment Loss Fair value of consideration transferred Business Combination, Recognized Identifiable Assets Acquired, Goodwill, and Liabilities Assumed, Net Complementary products Complementary Products [Member] Represents the aggregate of products classified as other. Award liability as of beginning of period Award liability as of end of period Deferred Compensation Share-Based Arrangements, Liability, Current and Noncurrent Award Timing Predetermined Award Timing Predetermined [Flag] Customer relationships Customer Relationships [Member] Long-Term Debt Long-Term Debt [Text Block] Diluted (in dollars per share) Diluted earnings per common share (in dollars per share) Earnings Per Share, Diluted Revenue Recognition Revenue from Contract with Customer [Policy Text Block] State State and Local Jurisdiction [Member] Restatement does not require Recovery Restatement Does Not Require Recovery [Text Block] Retirement Benefits [Abstract] Employee compensation eligible for employer match of employee contributions (as a percent) Defined Contribution Plan, Employer Matching Contribution, Percent of Employees' Gross Pay Preferred stock, shares issued (in shares) Preferred Stock, Shares Issued Statement of Financial Position [Abstract] Statement of Financial Position [Abstract] ESPP Employee Stock Purchase Plan [Member] Represents the information pertaining to employee stock purchase plan. Other deferred tax liabilities, net Deferred Tax Liabilities, Other Fair value of awards vested Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period, Fair Value Inventories Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Inventory Provision for income taxes Total provision for income taxes Income Tax Expense (Benefit) Notional amount Derivative, Notional Amount Payments of principal on long-term debt Repayments of Senior Debt Weighted-average period for recognition of unrecognized compensation expense (in years) Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Period for Recognition Net sales Total net sales Revenue from Contract with Customer, Excluding Assessed Tax Finance lease liability noncurrent, balance sheet location [Extensible List] Finance Lease, Liability, Noncurrent, Statement of Financial Position [Extensible Enumeration] Cash used in investing activities Net Cash Provided by (Used in) Investing Activities Schedule of Valuation and Qualifying Accounts Valuation and Qualifying Accounts Disclosure [Table Text Block] Tabular disclosure of allowance and reserve accounts including their beginning and ending balances, as well as a reconciliation by type of activity during the period, when disclosure of the required information is within the footnotes to the financial statements. Income Tax Jurisdiction [Axis] Income Tax Jurisdiction [Axis] Business Acquisition [Line Items] Business Acquisition [Line Items] Other items, net Other Operating Activities, Cash Flow Statement All Adjustments to Compensation All Adjustments to Compensation [Member] Accrued compensation and employee benefits Employee-related Liabilities, Current Prepaid expenses and other assets Increase (Decrease) in Prepaid Expense and Other Assets Additional paid-in capital Additional Paid in Capital Restructuring costs Restructuring Charges Accumulated Other Comprehensive Income (Loss) [Line Items] Accumulated Other Comprehensive Income (Loss) [Line Items] Commitments and Contingencies Disclosure [Abstract] Commitments and Contingencies Disclosure [Abstract] Disposal Group, Disposed of by Sale, Not Discontinued Operations Disposal Group, Disposed of by Sale, Not Discontinued Operations [Member] Shipping and Handling Cost [Line Items] Shipping and Handling Cost [Line Items] Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. Vesting of restricted stock units Stock Issued During Period, Value, Restricted Stock Award, Net of Forfeitures Derivative Financial Instruments Accumulated Gain (Loss), Net, Cash Flow Hedge, Parent [Member] Summary of ESPP Activity Schedule of Share-Based Compensation, Employee Stock Purchase Plan, Activity [Table Text Block] Entity Address, State or Province Entity Address, State or Province Erroneous Compensation Analysis Erroneous Compensation Analysis [Text Block] Prepayment required related to excess cash flow Long Term Debt Mandatory Redemption, Annual Excess Cash Flow for Mandatory Principal Prepayment Amount Represents the amount of annual excess cash flow used for mandatory prepayment of the debt instrument as required under the terms of the debt agreement. Debt Issuance Costs Deferred Charges, Policy [Policy Text Block] Outstanding, beginning of period (in dollars per share) Outstanding, end of the period (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value Liabilities and Stockholders' Equity Liabilities and Equity [Abstract] Restatement Determination Date Restatement Determination Date Vested and expected to vest at end of period (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Number Allowances on accounts and notes receivable Deferred Tax Asset, Tax Deferred Expense, Reserve and Accrual, Accounts Receivable, Allowance for Credit Loss Fair Value Estimate of Fair Value Measurement [Member] Provision / Additions Charged to Costs and Expenses SEC Schedule, 12-09, Valuation Allowances and Reserves, Additions, Charge to Cost and Expense Pay vs Performance Disclosure Pay vs Performance Disclosure [Table] Interest rate swaps and collars Interest Rate Contract [Member] Property, Plant and Equipment [Table] Property, Plant and Equipment [Table] Outstanding, beginning of period (in dollars per share) Outstanding, end of the period (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price Operating lease right-of-use assets Operating Lease, Right-of-Use Asset Erroneously Awarded Compensation Recovery Erroneously Awarded Compensation Recovery [Table] Outstanding, beginning of the period (in shares) Outstanding, end of the period (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Number Adjustments, Fair value of consideration transferred Business Combination, Provisional Information, Initial Accounting Incomplete, Adjustment, Consideration Transferred Property, Plant and Equipment [Abstract] Property, Plant and Equipment [Abstract] Adjustments, Prepaid and other current assets Business Combination, Provisional Information, Initial Accounting Incomplete, Adjustment, Current Assets, Prepaid Expense And Other Assets Business Combination, Provisional Information, Initial Accounting Incomplete, Adjustment, Current Assets, Prepaid Expense And Other Assets Earnings Per Common Share Earnings Per Share [Text Block] Warehouse, delivery equipment and tools Warehouse And Delivery Equipment [Member] Tangible personal property used in the storage or delivery of goods. Issuance of common stock pursuant to employee stock purchase plan Stock Issued During Period, Value, Employee Stock Purchase Plan Exercise of stock options Stock Issued During Period, Value, Stock Options Exercised Granted (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in Period, Weighted Average Grant Date Fair Value Lessee Disclosure [Abstract] Lessee Disclosure [Abstract] Income Taxes Income Tax, Policy [Policy Text Block] Peer Group Issuers, Footnote Peer Group Issuers, Footnote [Text Block] Segments [Domain] Segments [Domain] Schedule of Maturities for Finance Leases Finance Lease, Liability, to be Paid, Maturity [Table Text Block] Borrowings from revolving credit facility Proceeds from Lines of Credit PEO PEO [Member] Translation adjustment, net Goodwill, Foreign Currency Translation Gain (Loss) Net of Goodwill Impairment Loss Goodwill, Foreign Currency Translation Gain (Loss) Net of Goodwill Impairment Loss Name Trading Arrangement, Individual Name Property, Plant and Equipment, Type [Axis] Long-Lived Tangible Asset [Axis] Entity Public Float Entity Public Float Disposal Group Name [Axis] Disposal Group Name [Axis] Amounts redeemed Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Share-Based Liabilities Paid Adjustments, Trade accounts and notes receivable Business Combination, Provisional Information, Initial Accounting Incomplete, Adjustment, Current Assets, Receivables Awards Close in Time to MNPI Disclosures, Table Awards Close in Time to MNPI Disclosures [Table Text Block] Expense related to equity based compensation arrangements Total Expense Stock Appreciation Rights Deferred Compensation And Redeemable Noncontrolling Interests Arrangements Amount of expense on certain equity based compensation arrangements, such as stock appreciation rights, deferred compensation agreements and liabilities to noncontrolling interest holders. Other permanent items Effective Income Tax Rate Reconciliation, Nondeductible Expense, Other, Amount Other (expense) income: Other Nonoperating Income (Expense) [Abstract] SEC Schedule, 12-09, Valuation and Qualifying Accounts [Abstract] SEC Schedule, 12-09, Valuation and Qualifying Accounts [Abstract] Prior Year End Fair Value of Equity Awards Granted in Any Prior Year that Fail to Meet Applicable Vesting Conditions During Covered Year Prior Year End Fair Value of Equity Awards Granted in Any Prior Year that Fail to Meet Applicable Vesting Conditions During Covered Year [Member] Aggregate Erroneous Compensation Amount Aggregate Erroneous Compensation Amount Depreciation expense for property and equipment (as a percent) Property, Plant and Equipment, Depreciation Rate Based on Estimated Useful Life Represents the depreciation rate based on estimated useful life on property, plant and equipment. General liability, workers' compensation and automobile Uninsured Risk General Liability Workers Compensation And Automobile [Member] Risk arising from general liability, workers' compensation and automobile insurance deductibles, self-insurance, or no insurance. Local Phone Number Local Phone Number Prepaid expenses and other current assets Prepaid Expenses and Other Current Assets [Member] Less: Valuation allowance Deferred Tax Assets, Valuation Allowance Ames Reporting Unit Ames Reporting Unit [Member] Ames Reporting Unit General liability, automobile and workers' compensation Liability for Future Policy Benefits and Unpaid Claims and Claims Adjustment Expense Aggregate Erroneous Compensation Not Yet Determined Aggregate Erroneous Compensation Not Yet Determined [Text Block] Total operating expenses Operating expenses Operating Expenses Other disclosures Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Additional Disclosures [Abstract] Changes in assets and liabilities net of effects of acquisitions: Increase (Decrease) in Operating Capital [Abstract] Non-current liabilities: Liabilities, Noncurrent [Abstract] SOFR Secured Overnight Financing Rate (SOFR) [Member] PEO Total Compensation Amount PEO Total Compensation Amount Fair Value, Liabilities Measured on Recurring Basis, Unobservable Input Reconciliation, Calculation [Roll Forward] Fair Value, Liabilities Measured on Recurring Basis, Unobservable Input Reconciliation, Calculation [Roll Forward] Jawl Lumber Corporation Jawl Lumber Corporation [Member] Jawl Lumber Corporation Maturity date extension Debt Instrument, Term Extension Debt Instrument, Term Extension Property, Plant and Equipment, Type [Domain] Long-Lived Tangible Asset [Domain] Accrued interest Interest Payable, Current Statement of Income Location, Balance [Axis] Statement of Income Location, Balance [Axis] Vested and expected to vest at end of period (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Weighted Average Exercise Price Schedule of Property and Equipment by Major Geographic Area Long-Lived Assets by Geographic Areas [Table Text Block] Debt Disclosure [Abstract] Debt Disclosure [Abstract] Common Stock Common Stock [Member] Forgone Recovery due to Expense of Enforcement, Amount Forgone Recovery due to Expense of Enforcement, Amount Schedule of Business Acquisitions, by Acquisition [Table] Schedule of Business Acquisitions, by Acquisition [Table] Schedule of Change in Fair Value of Level 3 Liabilities Fair Value, Liabilities Measured on Recurring Basis, Unobservable Input Reconciliation [Table Text Block] Segment Reporting [Abstract] Segment Reporting [Abstract] Intangible Assets Goodwill and Intangible Assets, Intangible Assets, Policy [Policy Text Block] Entity Central Index Key Entity Central Index Key Other Accrued Expenses and Current Liabilities Accounts Payable, Accrued Liabilities, and Other Liabilities Disclosure, Current [Text Block] Reserve for uncertain tax positions Unrecognized Tax Benefits, Income Tax Penalties and Interest Accrued Foreign Currency Translation Accumulated Foreign Currency Adjustment Attributable to Parent [Member] Non-PEO NEO Average Compensation Actually Paid Amount Non-PEO NEO Average Compensation Actually Paid Amount Stockholders' Equity Equity [Text Block] Award Timing, How MNPI Considered Award Timing, How MNPI Considered [Text Block] Segments Segment Reporting Disclosure [Text Block] Other receivables Other Receivables, Gross, Current Change in fair value Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Liability, Gain (Loss) Included in Earnings Measurement Basis [Axis] Measurement Basis [Axis] Deferred income tax liabilities: Deferred Tax Liabilities, Net [Abstract] Shipping and Handling Cost [Table] Shipping and Handling Cost [Table] Disclosure of the classification of shipping and handling costs. Title Trading Arrangement, Individual Title That Are of a Long-Term Investment Nature Accumulated Gain (Loss), Net, Long-Term Investment Intra-Entity Transactions, Parent [Member] Accumulated Gain (Loss), Net, Long-Term Investment Intra-Entity Transactions, Parent SEC Schedule, 12-09, Valuation and Qualifying Accounts Disclosure [Table] SEC Schedule, 12-09, Valuation and Qualifying Accounts Disclosure [Table] Schedule of Segment Reporting Information, by Segment [Table] Schedule of Segment Reporting Information, by Segment [Table] Weighted Average Grant Date Fair Value Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value [Abstract] Expected recoveries for insurance liabilities Insurance Settlements Receivable Net income per common share: Net income (loss) per share: Earnings Per Share [Abstract] Depreciation and amortization expense Depreciation And Amortization Expense [Member] Primary financial statement caption encompassing depreciation and amortization expense, Equity [Abstract] Equity [Abstract] Disallowed interest expense Deferred Tax Assets, Disallowed Interest Expense Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from disallowed interest expense. Retained earnings Retained Earnings (Accumulated Deficit) Repurchase and retirement of common stock (in shares) Number of share repurchased (in shares) Stock Repurchased and Retired During Period, Shares Inventories Increase (Decrease) in Inventories Fiscal 2025 Acquisitions Fiscal 2025 Acquisitions [Member] Fiscal 2025 Acquisitions 2027 Long-Term Debt, Maturity, Year Two Aggregate Available Trading Arrangement, Securities Aggregate Available Amount Equity Awards Adjustments Equity Awards Adjustments [Member] Total Operating Lease, Liability Underlying Securities Award Underlying Securities Amount Number of retail locations Number of Retail Locations Number of Retail Locations 2030 Finance Lease, Liability, to be Paid, Year Five Amendment Flag Amendment Flag Carrying Amount Reported Value Measurement [Member] Trade accounts and notes receivable Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Assets, Receivables Stock Appreciation Rights Stock Appreciation Rights (SARs) [Member] Advertising Expense [Line Items] Advertising Expense [Line Items] Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. Machinery and equipment Machinery and Equipment [Member] Amortization of right-of-use assets Finance Lease, Right-of-Use Asset, Amortization Subsequent Events [Abstract] Selling, General, and Administrative Expenses Selling, General and Administrative Expenses, Policy [Policy Text Block] Vehicles and trucks Vehicles [Member] Ceilings Ceilings [Member] Represents the main product line ceilings. Fair Value Hierarchy and NAV [Domain] Fair Value Hierarchy and NAV [Domain] Recovery of Erroneously Awarded Compensation Disclosure [Line Items] Debt instrument, face amount Debt Instrument, Face Amount Entity Address, Postal Zip Code Entity Address, Postal Zip Code Advertising expense Advertising Expense Interest rate swap agreements Interest Rate Swap [Member] Cash and cash equivalents Cash and Cash Equivalents, at Carrying Value Engler, Meier and Justus Inc. Engler, Meier and Justus Inc. [Member] Engler, Meier and Justus Inc. Other investing activities Payments for (Proceeds from) Other Investing Activities Other assets Other Noncurrent Assets [Member] Summary of Depreciation Expense for Property and Equipment of Canadian Subsidiaries Property, Plant and Equipment, Depreciation Rate Based on Estimated Useful Life [Table Text Block] The tabular disclosure of depreciation rate based on estimated useful life on property, plant and equipment. Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years That are Outstanding and Unvested Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years That are Outstanding and Unvested [Member] Contingent consideration arrangement term Business Combination, Contingent Consideration, Liability, Arrangement Term Business Combination, Contingent Consideration, Liability, Arrangement Term Schedule of Selected Quarterly Financial Information Quarterly Financial Information [Table Text Block] Auditor Name Auditor Name Forfeited (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Forfeitures, Weighted Average Grant Date Fair Value Current Current Income Tax Expense (Benefit), Continuing Operations [Abstract] Other accrued expenses and current liabilities. Other Current Liabilities [Member] Year-end Fair Value of Equity Awards Granted in Covered Year that are Outstanding and Unvested Year-end Fair Value of Equity Awards Granted in Covered Year that are Outstanding and Unvested [Member] Estimated useful life Property, Plant and Equipment, Useful Life Number of Options Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding [Roll Forward] Fair Value Measurement [Domain] Fair Value Measurement [Domain] Equity-based compensation Effective Income Tax Rate Reconciliation, Tax Expense (Benefit), Share-Based Payment Arrangement, Amount Proceeds from issuance of stock pursuant to employee stock purchase plan Proceeds from Stock Plans Adjustment To PEO Compensation, Footnote Adjustment To PEO Compensation, Footnote [Text Block] Property and equipment, net of accumulated depreciation of \$369,343 and \$309,850, respectively Total property and equipment, net of accumulated depreciation Total property and equipment, net Property, Plant, and Equipment and Finance Lease Right-of-Use Asset, after Accumulated Depreciation and Amortization Tools and fasteners Tools and Fasteners [Member] Tools and Fasteners Payments

of principal on finance lease obligations Financing cash flows from finance leases Finance Lease, Principal Payments Amortization Amortization Compensation Actually Paid vs. Other Measure Compensation Actually Paid vs. Other Measure [Text Block] Vesting Date Fair Value of Equity Awards Granted and Vested in Covered Year Vesting Date Fair Value of Equity Awards Granted and Vested in Covered Year [Member] Total assets Assets Lumber Lumber [Member] Lumber Advertising Expense Advertising Cost [Policy Text Block] Reclassification to earnings from accumulated other comprehensive income (loss) on derivative instruments Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), Reclassification, Tax Purchases of property and equipment Payments to Acquire Property, Plant, and Equipment Other liabilities Other Liabilities, Noncurrent Cost of sales (exclusive of depreciation and amortization) Cost of sales Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization Forgone Recovery due to Violation of Home Country Law, Amount Forgone Recovery due to Violation of Home Country Law, Amount Commitments and contingencies Commitments and Contingencies Equity Based Compensation Share-Based Payment Arrangement [Policy Text Block] Summary of Significant Differences Between Federal Statutory Tax Rate and Effective Tax Rate Schedule of Effective Income Tax Rate Reconciliation [Table Text Block] Term Loan Facility Term Loan Facility [Member] Term Loan Facility Termination Date Trading Arrangement Termination Date Number of locations Number Of Locations Represents the number of locations held by an entity. Reconciliation of net sales Reconciliation Of Revenue [Abstract] Reconciliation Of Revenue Shares were not included in the calculation of Diluted loss per common share Earnings Per Share, Diluted, Other Disclosure [Abstract] Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] 2027 Lessee, Operating Lease, Liability, to be Paid, Year Two Insurance related liabilities Accrued Insurance, Current 2026 Long-Term Debt, Maturity, Year One Schedule of Net Sales by Major Geographic Area Revenue from External Customers by Geographic Areas [Table Text Block] Schedule of Preliminary Allocation of the Consideration Transferred Schedule of Recognized Identified Assets Acquired and Liabilities Assumed [Table Text Block] Debt Instrument [Axis] Debt Instrument [Axis] Contingent Consideration Contingent Consideration [Member] Contingent Consideration Income before taxes Net income Net Income (Loss) Net income (loss) Net Income (Loss) Attributable to Parent Trading Arrangement: Trading Arrangement [Axis] Pay vs Performance Disclosure, Table Pay vs Performance [Table Text Block] Available borrowings under the facility Line of Credit Facility, Current Borrowing Capacity Equity Awards Adjustments, Excluding Value Reported in Compensation Table Equity Awards Adjustments, Excluding Value Reported in the Compensation Table [Member] Entity File Number Entity File Number Segment Reporting, Revenue from External Customer, Product and Service [Table] Segment Reporting, Revenue from External Customer, Product and Service [Table] Income Statement [Abstract] Income Statement [Abstract] Entity Address, Address Line One Entity Address, Address Line One Federal Current Federal Tax Expense (Benefit) Operating lease liabilities Business Combination, Recognized Identifiable Asset Acquired and Liability Assumed, Lease Obligation Weighted average common shares outstanding: Weighted average shares outstanding: Weighted Average Number of Shares Outstanding Reconciliation [Abstract] Entity Address, Address Line Two Entity Address, Address Line Two Effect of exchange rates on cash and cash equivalents Effect of Exchange Rate on Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Continuing Operations Lease term (in years) Lessee, Operating Lease, Term of Contract Other accrued expenses and liabilities Increase (Decrease) in Accrued Liabilities and Other Operating Liabilities Name Forgone Recovery, Individual Name Aggregate Intrinsic Value, Exercisable at end of period Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Intrinsic Value Wallboard Wallboard [Member] Represents the main product line wallboard. Operating leases Operating Lease, Weighted Average Remaining Lease Term Loss Contingency, Nature [Domain] Loss Contingency, Nature [Domain] Investments Investment, Policy [Policy Text Block] Award Timing MNPI Considered Award Timing MNPI Considered [Flag] Outstanding Aggregate Erroneous Compensation Amount Outstanding Aggregate Erroneous Compensation Amount PEO Actually Paid Compensation Amount PEO Actually Paid Compensation Amount Adjustment to Compensation: Adjustment to Compensation [Axis] Insurance reserves Deferred Tax Assets, Tax Deferred Expense, Reserves and Accruals, Self Insurance Goodwill written off related to sale of business Goodwill, Written off Related to Sale of Business Unit Accumulated other comprehensive loss Accumulated Other Comprehensive Income (Loss), Net of Tax Pension Adjustments Service Cost Pension Adjustments Service Cost [Member] EIFS/stucco EIFS and Stucco [Member] EIFS and Stucco Basic (in shares) Basic weighted average common shares outstanding (in shares) Weighted Average Number of Shares Outstanding, Basic Stock Price or TSR Estimation Method Stock Price or TSR Estimation Method [Text Block] Joint treatment Joint Treatment [Member] Joint Treatment Write-off and amortization of debt discount and debt issuance costs Amortization of Debt Issuance Costs and Discounts Property and equipment Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Property, Plant, and Equipment Installment notes Installment Notes5.0 Percent [Member] Represents information pertaining to the Installment notes at fixed rates up to 5.0%, due in monthly and annual installments through April 2023. Name Awards Close in Time to MNPI Disclosures, Individual Name Income Tax Disclosure [Line Items] Income Tax Disclosure [Line Items] Income Tax Disclosure Construction in progress Construction in Progress [Member] Options forfeited (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures in Period Number of branches through which products are distributed Number of Stores Entity Filer Category Entity Filer Category Operating lease right-of-use assets and other assets Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Operating Lease, Right-of-Use Assets Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Operating Lease, Right-of-Use Assets Loss Contingencies [Line Items] Loss Contingencies [Line Items] Schedule of Estimated Useful Lives of Property and Equipment Schedule of Property, Plant and Equipment, Useful Life [Table Text Block] Tabular disclosure of the useful life of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale. Goodwill recognized from acquisitions Goodwill, Acquired During Period Range [Domain] Statistical Measurement [Domain] Right-of-use assets obtained in exchange for lease obligations Right-of-Use Assets [Abstract] Right-of-Use Assets Summary of Components of Lease Expense Lease, Cost [Table Text Block] Schedule of Components of Other Accrued Expenses and Current Liabilities Schedule Of Accrued And Other Current Liabilities [Table Text Block] Tabular disclosure of the components of accrued liabilities and other current liabilities. Other Other Liabilities, Current Total Deferred Deferred Federal, State and Local, Tax Expense (Benefit) Segment Reporting Information [Line Items] Segment Reporting Information [Line Items] All Trading Arrangements All Trading Arrangements [Member] Compensation Actually Paid vs. Net Income Compensation Actually Paid vs. Net Income [Text Block] Schedule of Computation of Basic and Diluted Earnings Per Share of Common Stock Schedule of Earnings Per Share, Basic and Diluted [Table Text Block] Vesting period (in years) Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting Period Debt instrument, first lien leverage ratio, maximum Debt Instrument, Covenant, First Lien Leverage Ratio, Maximum Debt Instrument, Covenant, First Lien Leverage Ratio, Maximum Rule 10b5-1 Arrangement Adopted Rule 10b5-1 Arrangement Adopted [Flag] Summary of Components of Supplemental Cash Flow Information Related to Leases Leases Supplemental Cash Flow [Table Text Block] Tabular disclosure of supplemental cash flow information related to leases for the periods presented. Awards Close in Time to MNPI Disclosures Awards Close in Time to MNPI Disclosures [Table] Valuation and Qualifying Accounts SEC Schedule, 12-09, Valuation and Qualifying Accounts Disclosure [Line Items] Cash paid for income taxes Income Taxes Paid, Net Adjustments, Goodwill Acquisition accounting adjustments Goodwill, Measurement Period Adjustment Pay vs Performance Disclosure [Line Items] Yvon Yvon [Member] Yvon Peer Group Total Shareholder Return Amount Peer Group Total Shareholder Return Amount Restructuring Costs Associated with Exit or Disposal Activities or Restructurings, Policy [Policy Text Block] Deferred Deferred Income Tax Expense (Benefit), Continuing Operations [Abstract] Other Performance Measure, Amount Other Performance Measure, Amount 2028 Finite-Lived Intangible Asset, Expected Amortization, Year Three Leases Lessee, Operating Leases [Text Block] Common stock, shares outstanding (in shares) Beginning balance (in shares) Ending balance (in shares) Common Stock, Shares, Outstanding Finance Leases Finance Lease Obligations [Member] Represents information pertaining to finance lease obligations. Documents Incorporated by Reference Documents Incorporated by Reference [Text Block] Operating lease cost Operating Lease, Cost Number of shares available for grant Number of shares available for issuance Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Available for Grant Trade receivables Accounts Receivable, Trade Receivables Current The sum of amounts currently receivable from customers. For classified balance sheets, represents the current amount receivable, that is amounts expected to be collected within one year or the normal operating cycle, if longer. Schedule of Share Repurchase Activity Schedule Of Share Repurchase Activity [Table Text Block] Schedule Of Share Repurchase Activity Long-term operating lease liabilities Operating Lease, Liability, Noncurrent Other Product and Service, Other [Member] Interest on lease liabilities Finance Lease, Interest Expense Entity Tax Identification Number Entity Tax Identification Number Write-offs and other Accounts Receivable, Allowance for Credit Loss, Write-Offs And Other Accounts Receivable, Allowance for Credit Loss, Write-Offs And Other Intangible Asset, Finite-Lived [Table] Intangible Asset, Finite-Lived [Table] Schedule of Long-Term Debt Schedule of Long-Term Debt Instruments [Table Text Block] Foreign Deferred Foreign Income Tax Expense (Benefit) Accounts Receivable Loans, Notes, Trade and Other Receivables Disclosure [Text Block] Weighted-average remaining lease term (years) Weighted Average Remaining Lease Term [Abstract] Weighted Average Remaining Lease Term Selling, general and administrative expenses Selling, General and Administrative Expenses [Member] Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests [Text Block] The entire disclosure for stock appreciation rights, deferred compensation and redeemable noncontrolling interests Plan Name [Axis] Plan Name [Axis] Thereafter Finance Lease, Liability, to be Paid, after Year Five Equity Components [Axis] Equity Components [Axis] Total lease payments Finance Lease, Liability, to be Paid Trade Accounts Receivable Accounts Receivable [Policy Text Block] Trade names Definite-lived trade names Trade Names [Member] Net income Business Acquisition, Pro Forma Net Income (Loss) Business Acquisition, Acquiree [Domain] Business Acquisition, Acquiree [Domain] Aggregate Intrinsic Value, Outstanding Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Intrinsic Value Diluted earnings per common share: Earnings Per Share, Diluted [Abstract] Developed technology Developed Technology Rights [Member] Geographical [Axis] Geographical [Axis] 2030 Lessee, Operating Lease, Liability, to be Paid, Year Five Gain on sale of business Gain on sale of business Gain (Loss) on Disposition of Business Aggregate Grant Date Fair Value of Equity Award Amounts Reported in Summary Compensation Table Aggregate Grant Date Fair Value of Equity Award Amounts Reported in Summary Compensation Table [Member] Current contingent consideration liability Business Combination, Contingent Consideration, Liability, Current Loan amortization installments (as a percent) Debt Instrument, Periodic Payment, Original Principal Percentage The required periodic payments applied to principal as a percentage of the original principal at time of issuance. Schedule of Change in Allowance for Expected Credit Losses Accounts Receivable, Allowance for Credit Loss [Table Text Block] Lessee, Lease, Description [Line Items] Lessee, Lease, Description [Line Items] Issuance of common stock pursuant to employee stock purchase plan (in shares) Number of shares purchased under ESPP Stock Issued During Period, Shares, Employee Stock Purchase Plans Cost of Sales Cost of Goods and Service [Policy Text Block] Cash and cash equivalents, beginning of year Cash and cash equivalents, end of year Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents Unrecognized compensation cost Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount Foreign Current Foreign Tax Expense (Benefit) Current assets: Assets, Current [Abstract] Consolidation Items [Axis] Consolidation Items [Axis] Indefinite-lived Intangible Assets, Major Class Name [Domain] Indefinite-Lived Intangible Assets, Major Class Name [Domain] Forgone Recovery due to Disqualification of Tax Benefits, Amount Forgone Recovery due to Disqualification of Tax Benefits, Amount Products and Services [Domain] Product and Service [Domain] Allowances for Accounts Receivable SEC Schedule, 12-09, Allowance, Credit Loss [Member] Summary of Changes to the Liabilities for Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests Schedule of Equity-based Compensation Liability, Activity [Table Text Block] Tabular disclosure of the changes in equity-based compensation liability. Vested (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period, Weighted Average Grant Date Fair Value Goodwill [Roll Forward] Goodwill [Roll Forward] Fair Value Disclosures [Abstract] Fair Value Disclosures [Abstract] Preferred stock, shares outstanding (in shares) Preferred Stock, Shares Outstanding Security Exchange Name Security Exchange Name Margin added to variable rate (as a percent) Debt Instrument, Basis Spread on Variable Rate Weighted-average discount rate Leases, Weighted Average Discount Rate [Abstract] Leases, Weighted Average Discount Rate Options exercised (in dollars per share) Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Exercises in Period, Weighted Average Exercise Price Number of Restricted Stock Units Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Number of Shares [Roll Forward] State Current State and Local Tax Expense (Benefit) Forgone Recovery, Explanation of Impracticability Forgone Recovery, Explanation of Impracticability [Text Block] Advertising Expense [Table] Advertising Expense [Table] Disclosures about advertising expense. Finance leases Right-of-Use Asset Obtained in Exchange for Finance Lease Liability Operating lease liability Deferred Tax Assets, Operating Lease Liability Deferred Tax Assets, Operating Lease Liability Goodwill and Intangible Assets Disclosure [Abstract] Goodwill and Intangible Assets Disclosure [Abstract] Common stock, shares issued (in shares) Common Stock, Shares, Issued Maximum amount under the facility Line of Credit Facility, Maximum Borrowing Capacity Computer hardware and software Computer Equipment [Member] Derivative Asset Derivative Liability Insider Trading Policies and Procedures Adopted Insider Trading Policies and Procedures Adopted [Flag] Receivables from contracts with customers Accounts Receivable, after Allowance for Credit Loss Liabilities: Financial Liabilities Fair Value Disclosure [Abstract] Common stock, shares authorized (in shares) Common Stock, Shares Authorized Acquisition of businesses, net of cash acquired Payments to Acquire Businesses, Net of Cash Acquired Prepaid and other current assets Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Assets, Prepaid Expense and Other Assets Entity Voluntary Filers Entity Voluntary Filers Accounts Payable and Accrued Liabilities, Current [Abstract] Accounts Payable and Accrued Liabilities, Current [Abstract] Renewal lease term (in years) Lessee, Operating Lease, Renewal Term Statement of Financial Position Location, Balance [Axis] Statement of Financial Position Location, Balance [Axis] Interest expense Interest expense Interest Expense, Nonoperating Deferred income taxes Deferred Income Tax Expense (Benefit) Property and Equipment Property, Plant and Equipment Disclosure [Text Block] Payment of acquisition holdback liability Payment for Contingent Consideration Liability, Financing Activities Schedule of Pro Forma Information Business Acquisition, Pro Forma Information [Table Text Block] Total other comprehensive income (loss) Other comprehensive income (loss), net of tax Other Comprehensive Income (Loss), Net of Tax, Portion Attributable to Parent Fair Value, Measurements, Recurring Fair Value, Recurring [Member] Fiscal 2024 Acquisitions Fiscal 2024 Acquisitions [Member] Fiscal 2024 Acquisitions Options granted (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, Gross Customer rebates payable Accrued Rebate, Current Carrying value as of the balance sheet date of accrued rebates. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). Revenues from External Customers and Long-Lived Assets [Line Items] Revenues from External Customers and Long-Lived Assets [Line Items] Revenues from External Customers and Long-Lived Assets [Line Items] Senior Notes Long-Term Debt Other comprehensive loss on derivative instruments before reclassification, tax Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), before Reclassification, Tax Pension Adjustments Prior Service Cost Pension Adjustments Prior Service Cost [Member] Thereafter Long-Term Debt, Maturity, after Year Five Employee contributions matched by employer (as a percent) Defined Contribution Plan, Employer Matching Contribution, Percent of Match Intra-entity transactions that are of a long-term investment nature, net of tax Other Comprehensive Income (Loss), Net Of Tax, Gain (Loss) On Long-Term Investment Intra-Entity Transactions, Attributable To Parent Other Comprehensive Income (Loss), Net Of Tax, Gain (Loss) On Long-Term Investment Intra-Entity Transactions, Attributable To Parent Gain (loss) on derivative instruments Gain (Loss) on Derivative Instruments, Net, Pretax Pension Benefits Adjustments, Footnote Pension Benefits Adjustments, Footnote [Text Block] Total Shareholder Return Vs Peer Group Total Shareholder Return Vs Peer Group [Text Block] Document Annual Report Document Annual Report 2028 Finance Lease, Liability, to be Paid, Year Three Insurance Liabilities Self Insurance Reserve and Liabilities for Deductible-based Insurance Policies [Policy Text Block] Disclosure of accounting policy for self-insurance reserves and liabilities for deductible-based insurance policies, including, but not limited to incurred but not reported reserves (IBNR). Vested (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period Risk-free interest rate (as a percent) Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Risk Free Interest Rate Indefinite-lived intangible assets Indefinite-Lived Intangible Assets (Excluding Goodwill) Amortization Amortization of Intangible Assets Stock appreciation expense Fair Value Adjustment of Stock Appreciation Rights Amount of expense (income) related to adjustment to fair value of liability for stock appreciation rights. Allowance Rollforward SEC Schedule, 12-09, Movement in Valuation Allowances and Reserves [Roll Forward] Deferred compensation Deferred Tax Assets, Tax Deferred Expense, Reserves and Accruals, Deferred Compensation Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from deferred compensation. Amendment to Term Loan Facility Amendment to Term Loan Facility [Member] Amendment to Term Loan Facility Unamortized discount Debt Instrument, Unamortized Discount Severance and other permitted costs Restructuring Charges and Other Costs Combined amount of expenses associated with exit or disposal activities pursuant to an authorized plan and certain costs classified as other related to a discontinued operation, closed branch or permitted costs, as defined in the entity's debt agreements. Borrowing interest rate (as a percent) Long-Term Debt, Percentage

Bearing Variable Interest, Percentage Rate Fair Value of Financial Instruments Fair Value Measurement, Policy [Policy Text Block] Business Combinations Business Combination Disclosure [Text Block] Current Fiscal Year End Date Current Fiscal Year End Date Balance at beginning of period Balance at end of period SEC Schedule, 12-09, Valuation Allowances and Reserves, Amount Less imputed interest Lessee, Operating Lease, Liability, Undiscounted Excess Amount Long-term liabilities related to plans Deferred Compensation Share-Based Arrangements, Liability, Classified, Noncurrent PEO Name PEO Name Percentage of common stock price based on closing price at the beginning or end of the last day of the purchase period Percentage Of Common Stock Price Based On Closing Price At The Beginning Or End Of Last Day Of Purchase Period Represents the percentage of common stock price based on closing price at the beginning or end of the last day of the purchase period. Accumulated depreciation Finance Lease, Right-of-Use Asset, Accumulated Amortization Equity Award [Domain] Award Type [Domain] Cash and cash equivalents Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Cash and Equivalents Borrowings from term loan amendments Proceeds from Issuance of Secured Debt Equity compensation Deferred Tax Assets, Tax Deferred Expense, Compensation and Benefits, Share-Based Compensation Cost Adjustments, Intangible assets Business Combination, Provisional Information, Initial Accounting Incomplete, Adjustment, Intangibles Compensation Actually Paid vs. Company Selected Measure Compensation Actually Paid vs. Company Selected Measure [Text Block] Deferred income taxes Deferred Income Tax Assets, Net Non-PEO NEO Non-PEO NEO [Member] Estimated Useful Lives (years) Finite-Lived Intangible Asset, Useful Life Other comprehensive income (loss) before reclassification OCI, before Reclassifications, Net of Tax, Attributable to Parent Additional Paid-in Capital Additional Paid-in Capital [Member] Schedule of Trade Accounts and Notes Receivable Schedule of Accounts, Notes, Loans and Financing Receivable [Table Text Block] Retirement Plan Retirement Benefits [Text Block] Deferred income taxes Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Deferred Tax Liabilities Schedule of Medical Self-Insurance Liabilities and Recoveries Schedule of Medical Self Insurance Liabilities and Recoveries [Table Text Block] Schedule of Medical Self Insurance Liabilities and Recoveries Other Effective Income Tax Rate Reconciliation, Other Adjustments, Amount Recently Adopted Accounting Pronouncement and Recently Issued Accounting Pronouncementâs New Accounting Pronouncements, Policy [Policy Text Block] Finite-Lived Intangible Assets by Major Class [Axis] Finite-Lived Intangible Assets by Major Class [Axis] 2029 Finance Lease, Liability, to be Paid, Year Four Accumulated Amortization Finite-Lived Intangible Assets, Accumulated Amortization Name Measure Name Entity Interactive Data Current Entity Interactive Data Current Canada CANADA Deferred income tax assets: Components of Deferred Tax Assets [Abstract] Schedule of Liabilities Measured at Fair Value on a Recurring Basis Schedule of Fair Value, Assets and Liabilities Measured on Recurring Basis [Table Text Block] Change in fair value Liabilities, Fair Value Adjustment Equity-based compensation Share-Based Payment Arrangement, Noncash Expense Total deferred income tax assets, net of valuation allowance Deferred Tax Assets, Net of Valuation Allowance Repayments of term loan amendments Repayments of Secured Debt Additions Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Liability, Purchases Interest rate Debt Instrument, Interest Rate, Stated Percentage Change in allowance Accounts Receivable, Allowance for Credit Loss [Roll Forward] Supplemental cash flow disclosures: Supplemental Cash Flow Information [Abstract] Income Tax Disclosure [Table] Income Tax Disclosure [Table] Income Tax Disclosure Total other expense, net Nonoperating Income (Expense) Valuation and Qualifying Accounts SEC Schedule, 12-09, Schedule of Valuation and Qualifying Accounts Disclosure [Text Block] Auditor Firm ID Auditor Firm ID Operating income Operating Income (Loss) Variable Rate [Domain] Variable Rate [Domain] Net change in valuation allowance Effective Income Tax Rate Reconciliation, Change in Deferred Tax Assets Valuation Allowance, Amount Number of reportable segments Number of Reportable Segments Total liabilities and stockholdersâ equity Liabilities and Equity Subsequent Events Subsequent Events [Text Block] Rule 10b5-1 Arrangement Terminated Rule 10b5-1 Arrangement Terminated [Flag] Segment Adjusted EBITDA Adjusted EBITDA Adjusted Earnings Before Interest Taxes Depreciation And Amortization Represents the amount of adjusted earnings before interest, taxes, depreciation and amortization, as defined by the reporting entity. Fair Value Hierarchy and NAV [Axis] Fair Value Hierarchy and NAV [Axis] Impairment of operating lease ROU assets Operating Lease, Impairment Loss 2027 Finance Lease, Liability, to be Paid, Year Two Forward interest rate collar Forward Interest Rate Collar [Member] Forward Interest Rate Collar Interest income Investment Income, Interest Finite-Lived Intangible Assets, Major Class Name [Domain] Finite-Lived Intangible Assets, Major Class Name [Domain] Current portion of long-term debt Less current portion Long-Term Debt and Lease Obligation, Current Total Current Current Federal, State and Local, Tax Expense (Benefit) Delivery Shipping and Handling [Member] Scheduled of Maturities of Long-Term Debt Schedule of Maturities of Long-Term Debt [Table Text Block] Business, Basis of Presentation and Summary of Significant Accounting Policies Organization, Consolidation, Basis of Presentation, Business Description and Accounting Policies [Text Block] Operating leases Right-of-Use Asset Obtained in Exchange for Operating Lease Liability Underlying Security Market Price Change Underlying Security Market Price Change, Percent Individual: Individual [Axis] Tax withholding related to net share settlements of equity awards Share-Based Payment Arrangement, Decrease for Tax Withholding Obligation Accumulated Other Comprehensive Loss Accumulated Other Comprehensive Income (Loss) AOCl Attributable to Parent [Member] Effects of fair value adjustments to inventory Effect of Inventory Purchase Accounting Adjustments on Income The effect on income of purchase accounting adjustments to increase inventory to its estimated fair value. Options forfeited (in dollars per share) Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Forfeitures in Period, Weighted Average Exercise Price Contingent consideration Business Combination, Consideration Transferred, Liabilities Incurred Expected life (years) Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Term Inventories, net Inventory, Net Product and Service [Axis] Product and Service [Axis] Geographical Divisions Geographical Divisions [Member] Geographical Divisions Property, Plant and Equipment [Line Items] Property, Plant and Equipment [Line Items] Statement [Line Items] Statement [Line Items] Operating expenses (income): Operating Expenses [Abstract] Schedule of Components of Property and Equipment Property, Plant and Equipment [Table Text Block] Compensation Actually Paid vs. Total Shareholder Return Compensation Actually Paid vs. Total Shareholder Return [Text Block] Fair value of consideration transferred Fair value of consideration transferred Business Combination, Consideration Transferred Beginning balance Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Liability Value Derivative Instruments Derivatives, Policy [Policy Text Block] Unamortized discount and deferred financing costs Debt Instrument, Unamortized Discount (Premium) and Debt Issuance Costs, Net Schedule of Intangible Assets Acquired Schedule of Finite-Lived Intangible Assets Acquired as Part of Business Combination [Table Text Block] Capped interest rate (as a percent) Derivative, Fixed Interest Rate Minimum Minimum [Member] Adoption Date Trading Arrangement Adoption Date Cash paid for amounts included in the measurement of lease liabilities Cash Flow Activities, Lessee [Abstract] Represents element information pertaining to cash flow activities lessee. Equity based compensation arrangements [Roll Forward] Deferred Compensation Liability, Current and Noncurrent [Roll Forward] Deferred Compensation Liability, Current and Noncurrent Provision Accounts Receivable, Credit Loss Expense (Reversal) Segments [Axis] Segments [Axis] Change in Fair Value as of Vesting Date of Prior Year Equity Awards Vested in Covered Year Change in Fair Value as of Vesting Date of Prior Year Equity Awards Vested in Covered Year [Member] Net sales Business Acquisition, Pro Forma Revenue Derivative Instrument [Axis] Derivative Instrument [Axis] Long-term debt, gross Total Long-Term Debt, Gross Exercise Price Award Exercise Price Schedule of Tax Effects of Temporary Differences Which Give Rise to Deferred Income Taxes Schedule of Deferred Tax Assets and Liabilities [Table Text Block] Accrued compensation and employee benefits Increase (Decrease) in Employee Related Liabilities Arrangement Duration Trading Arrangement Duration Acquisition related costs Deferred Tax Assets, Tax Deferred Expense, Acquisition Related Costs Amount, before allocation of valuation allowances, of deferred tax asset attributable to deductible differences from acquisition related costs. Net operating loss carry forwards Operating Loss Carryforwards Leases Lessee, Finance Leases [Text Block] Goodwill and Intangible Assets Goodwill and Intangible Assets Disclosure [Text Block] Stockholdersâ equity: Equity, Attributable to Parent [Abstract] Gain (loss) on intra-entity transactions, long-term investment, tax Other Comprehensive Income (Loss), Tax, Gain (Loss) On Long-Term Investment Intra-Entity Transactions, Attributable To Parent Other Comprehensive Income (Loss), Tax, Gain (Loss) On Long-Term Investment Intra-Entity Transactions, Attributable To Parent United States Federal Domestic Tax Jurisdiction [Member] Material Terms of Trading Arrangement Material Terms of Trading Arrangement [Text Block] Excise taxes on repurchases Share Repurchase Program, Excise Tax Accounts payable Increase (Decrease) in Accounts Payable, Trade Finance lease obligations Finance Lease, Liability 2029 Finite-Lived Intangible Asset, Expected Amortization, Year Four All Individuals All Individuals [Member] Reporting Unit [Axis] Reporting Unit [Axis] Buildings Building [Member] Variable Rate [Axis] Variable Rate [Axis] Income Tax Disclosure [Abstract] Income Tax Disclosure [Abstract] Amount repurchased pursuant to repurchase program Stock Repurchased And Retired During Period, Excluding Excise Tax, Value Stock Repurchased And Retired During Period, Excluding Excise Tax, Value Other income, net Other Nonoperating Income (Expense) Goodwill gross Goodwill gross Goodwill, Gross Statement of Stockholders' Equity [Abstract] Statement of Stockholders' Equity [Abstract] Intangible assets, net Total intangible assets, net Intangible Assets, Net [Excluding Goodwill] Receivables [Abstract] Vendor Rebates Revenue from Contract with Customer, Rebates [Policy Text Block] Disclosure of accounting policy for cash rebates offered on sales. Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items] Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items] Business Combination, Asset Acquisition, and Joint Venture Formation [Abstract] ABL Facility Asset Based Lending Credit Facility Dated As Of 2014 April01 [Member] Represents the Asset Based Lending Credit Facility entered into on April 1, 2014. Percentage of annual excess cash flow for mandatory prepayments Long Term Debt Mandatory Redemption, Percentage of Annual Excess Cash Flow for Mandatory Principal Prepayment Represents the percentage of the annual excess cash flow required to be used for mandatory prepayment of the debt instrument. Disposal Groups, Including Discontinued Operations [Table] Disposal Groups, Including Discontinued Operations [Table] Liability Class [Axis] Liability Class [Axis] R.S. Elliott Specialty Supply R.S. Elliott Specialty Supply [Member] R.S. Elliott Specialty Supply Deferred income taxes, net Deferred Income Tax Liabilities, Net Volatility (as a percent) Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Volatility Rate Summary of Restricted Stock Unit Activity Share-Based Payment Arrangement, Restricted Stock Unit, Activity [Table Text Block] Equity-based compensation APIC, Share-Based Payment Arrangement, Option, Increase for Cost Recognition Fair Value Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Finite-Lived Intangibles Federal Deferred Federal Income Tax Expense (Benefit) Stock Appreciation Rights, Deferred Compensation and Liabilities to Noncontrolling Interest Holders Equity Based Compensation Accounted for as Liability Awards, Policy [Policy Text Block] Disclosure of accounting policy for equity based compensation arrangements accounted for as liability awards. Cash and Cash Equivalents Cash and Cash Equivalents, Policy [Policy Text Block] Commitments and Contingencies Commitments and Contingencies Disclosure [Text Block] Thereafter Finite-Lived Intangible Asset, Expected Amortization, after Year Five Measure: Measure [Axis] Operating Loss Carryforwards [Table] Operating Loss Carryforwards [Table] Non-compete agreements Noncompete Agreements [Member] Average price per share (in dollars per share) Share Price Preferred stock, shares authorized (in shares) Preferred Stock, Shares Authorized Entity Emerging Growth Company Entity Emerging Growth Company Indefinite-lived Intangible Assets [Axis] Indefinite-Lived Intangible Assets [Axis] Adjustments, Inventories Business Combination, Provisional Information, Initial Accounting Incomplete, Adjustment, Inventory 2030 Long-Term Debt, Maturity, Year Five Lessee, Lease, Description [Table] Lessee, Lease, Description [Table] Non-GAAP Measure Description Non-GAAP Measure Description [Text Block] Steel framing Steel Framing [Member] Represents the main product line steel framing. Property and equipment, net Finance Lease, Right-of-Use Asset, after Accumulated Amortization Equity Component [Domain] Equity Component [Domain] Preferred stock, par value (in dollars per share) Preferred Stock, Par or Stated Value Per Share Additional 402(v) Disclosure Additional 402(v) Disclosure [Text Block] Auditor Information [Abstract] Auditor Information [Abstract] Change in fair value of contingent consideration Business Combination, Contingent Consideration Arrangements, Change in Amount of Contingent Consideration, Liability Entity Shell Company Entity Shell Company Entity Incorporation, State or Country Code Entity Incorporation, State or Country Code Debt transaction costs Transaction Costs, Debt Amount of debt related transaction costs that do not qualify for capitalization, Valuation Allowances and Reserves [Domain] SEC Schedule, 12-09, Valuation Allowances and Reserves [Domain] Statement [Table] Statement [Table] Measurement Frequency [Domain] Measurement Frequency [Domain] Consolidation Items [Domain] Consolidation Items [Domain] Cash paid for interest Interest Paid, Excluding Capitalized Interest, Operating Activities Total property and equipment Property, Plant, and Equipment and Finance Lease Right-of-Use Asset, before Accumulated Depreciation and Amortization Foreign currency translation adjustments Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Adjustment, Net of Tax Total current assets Assets, Current Statement of Cash Flows [Abstract] Statement of Cash Flows [Abstract] Senior Notes Senior Notes [Member] Accrued payroll and related costs Deferred Tax Assets, Tax Deferred Expense, Compensation and Benefits, Employee Compensation Redeemable noncontrolling interests and deferred compensation Fair Value Adjustment Equity Based Compensation Liabilities, Redeemable Noncontrolling Interests Amount of expense (income) related to adjustment to fair value of equity based compensation liabilities for redeemable noncontrolling interests. Exercisable at end of period (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Number 2028 Long-Term Debt, Maturity, Year Three Assets: Financial Instruments, Financial Assets, Balance Sheet Groupings [Abstract] Schedule of Long-term Debt Instruments [Table] Schedule of Long-Term Debt Instruments [Table] Selected Quarterly Financial Data (Unaudited) Quarterly Financial Information [Text Block] Expected earnings to be reclassified during next twelve months Interest Rate Cash Flow Hedge Gain (Loss) to be Reclassified During Next 12 Months, Net Intangible assets Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Intangible Assets, Other than Goodwill Weighted average grant date fair value (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, Weighted Average Grant Date Fair Value Accumulated Other Comprehensive Income (Loss) [Table] Accumulated Other Comprehensive Income (Loss) [Table] Investments in equity securities Equity Securities without Readily Determinable Fair Value, Amount Entity Well-known Seasoned Issuer Entity Well-known Seasoned Issuer Other Other Intangible Assets [Member] Income Taxes Income Tax Disclosure [Text Block] Repurchase and retirement of common stock Repurchases of common stock Stock Repurchased and Retired During Period, Value 2029 Lessee, Operating Lease, Liability, to be Paid, Year Four Reconciliation of Adjusted EBITDA Reconciliation of Adjusted EBITDA [Abstract] Reconciliation of Adjusted EBITDA Schedule of Net Sales to External Customers by Main Product Lines Revenue from External Customers by Products and Services [Table Text Block] Organization, Consolidation and Presentation of Financial Statements [Abstract] Organization, Consolidation and Presentation of Financial Statements [Abstract] Operating leases Operating Lease, Weighted Average Discount Rate, Percent Cash used in financing activities Net Cash Provided by (Used in) Financing Activities Goodwill impairment Effective Income Tax Rate Reconciliation, Nondeductible Expense, Impairment Losses, Amount Operating Loss Carryforwards [Line Items] Operating Loss Carryforwards [Line Items] Credit Facility [Axis] Credit Facility [Axis] Settlement period Award Settlement Period Period of time over which awards are settled following triggering event or termination of employment , in PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Loss Contingency Nature [Axis] Loss Contingency Nature [Axis] Entity Registrant Name Entity Registrant Name Cash Payments to Acquire Businesses, Gross Statute of limitation period Income Tax Examination, Statute of Limitation Period for Examination Represents the statute of limitation period for an income tax examination, under enacted tax laws, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Cash flows from operating activities: Net Cash Provided by (Used in) Operating Activities, Continuing Operations [Abstract] Adjustment to Non-PEO NEO Compensation Footnote Adjustment to Non-PEO NEO Compensation Footnote [Text Block] Depreciation and amortization Depreciation, Depletion and Amortization Redeemable Noncontrolling Interests Noncontrolling Interest Award [Member] Represents an award of a noncontrolling interest to certain employees that is subject to mandatory redemption on termination of employment for any reason. Gross Profit, Total Gross Profit Gross Profit State Deferred State and Local Income Tax Expense (Benefit) Fair Value as of Grant Date Award Grant Date Fair Value Impact of foreign rate differences Effective Income Tax Rate Reconciliation, Foreign Income Tax Rate Differential, Amount Level 2 Fair Value, Inputs, Level 2 [Member] Current liabilities related to plans Deferred Compensation Share-Based Arrangements, Liability, Current Aggregate Intrinsic Value, Vested and expected to vest at end of period Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Aggregate Intrinsic Value Geographical [Domain] Geographical [Domain] Principles of Consolidation Consolidation, Policy [Policy Text Block] Restatement Determination Date: Restatement Determination Date [Axis] Title of 12(b) Security Title of 12(b) Security Common stock, par value \$0.01 per share, 500,000 shares authorized; 38,164 and 39,754 shares issued and outstanding as of April 30, 2025 and 2024, respectively Common Stock, Value, Issued Restructuring Charges, Statement of Income or Comprehensive Income [Extensible Enumeration] Restructuring Charges, Statement of Income or Comprehensive Income [Extensible Enumeration] Document Financial Statement Error Correction [Flag] Document Financial Statement Error Correction [Flag] Derivative instruments Deferred Tax Liabilities, Derivatives Operating cash flows from finance leases Finance Lease, Interest Payment on Liability Share-based Payment Arrangement [Abstract] Share-Based Payment Arrangement [Abstract] Finance lease liability current, balance sheet location [Extensible List] Finance Lease, Liability, Current, Statement of Financial Position [Extensible Enumeration] Other deferred tax assets, net Deferred Tax Assets, Other Finite-Lived Intangible Assets [Line Items] Finite-Lived

[illegible]

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Cover - USD (\$) \$ in Millions	12 Months Ended Apr. 30, 2025	May 31, 2025	Oct. 31, 2024
Cover [Abstract]			
Document Type	10-K		
Document Annual Report	true		
Document Period End Date	Apr. 30, 2025		
Document Transition Report	false		
Entity File Number	001-37784		
Entity Registrant Name	GMS INC.		
Entity Incorporation, State or Country Code	DE		
Entity Tax Identification Number	46-2931287		
Entity Address, Address Line One	100 Crescent Centre Parkway		
Entity Address, Address Line Two	Suite 800		
Entity Address, City or Town	Tucker		
Entity Address, State or Province	GA		
Entity Address, Postal Zip Code	30084		
City Area Code	(800)		
Local Phone Number	392-4619		
Title of 12(b) Security	Common Stock, par value \$0.01 per share		
Trading Symbol	GMS		
Security Exchange Name	NYSE		
Entity Well-known Seasoned Issuer	Yes		
Entity Voluntary Filers	No		
Entity Current Reporting Status	Yes		
Entity Interactive Data Current	Yes		
Entity Filer Category	Large Accelerated Filer		
Entity Small Business	false		
Entity Emerging Growth Company	false		
ICFR Auditor Attestation Flag	true		
Document Financial Statement Error Correction [Flag]	false		
Entity Shell Company	false		
Entity Public Float			\$ 3,471.3
Entity Common Stock, Shares Outstanding		38,059,080	
Documents Incorporated by Reference	Portions of the Registrant's Definitive Proxy Statement for its 2025 Annual Meeting of Stockholders are incorporated by reference into Part III of this Annual Report on Form 10-K.		
Entity Central Index Key	0001600438		
Current Fiscal Year End Date	--04-30		
Document Fiscal Year Focus	2025		
Document Fiscal Period Focus	FY		
Amendment Flag	false		

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Audit Information	12 Months Ended Apr. 30, 2025		
Auditor Information [Abstract]			
Auditor Name	Ernst & Young LLP		
Auditor Firm ID	42		
Auditor Location	Atlanta, Georgia		
XML 17 R3.htm IDEA: XBRL DOCUMENT			
Consolidated Balance			
Sheets - USD (\$) \$ in Thousands		Apr. 30, 2025	Apr. 30, 2024
Current assets:			
Cash and cash equivalents		\$ 55,599	\$ 166,148
Trade accounts and notes receivable, net of allowances of \$12,947 and \$16,930, respectively		835,888	849,993
Inventories, net		586,191	580,830
Prepaid expenses and other current assets		42,438	42,352
Total current assets		1,520,116	1,639,323
Property and equipment, net of accumulated depreciation of \$369,343 and \$309,850, respectively		524,008	472,257
Operating lease right-of-use assets		325,977	251,207
Goodwill		881,334	853,767
Intangible assets, net		536,716	502,688
Deferred income taxes		24,568	21,890
Other assets		18,548	18,708
Total assets		3,831,267	3,759,840
Current liabilities:			
Accounts payable		431,494	420,237
Accrued compensation and employee benefits		126,442	125,610
Other accrued expenses and current liabilities		127,396	111,204
Current portion of long-term debt		57,901	50,849
Current portion of operating lease liabilities		54,325	49,150
Total current liabilities		797,558	757,050
Non-current liabilities:			
Long-term debt, less current portion		1,206,445	1,229,726
Long-term operating lease liabilities		279,373	204,865
Deferred income taxes, net		76,483	62,698
Other liabilities		51,228	44,980
Total liabilities		2,411,087	2,299,319
Commitments and contingencies			
Stockholders' equity:			
Common stock, par value \$0.01 per share, 500,000 shares authorized; 38,164 and 39,754 shares issued and outstanding as of April 30, 2025 and 2024, respectively		381	397
Preferred stock, par value \$0.01 per share, 50,000 shares authorized; 0 shares issued and outstanding as of April 30, 2025 and 2024		0	0
Additional paid-in capital		189,216	334,596
Retained earnings		1,272,516	1,157,047
Accumulated other comprehensive loss		(41,933)	(31,519)
Total stockholders' equity		1,420,180	1,460,521
Total liabilities and stockholders' equity		\$ 3,831,267	\$ 3,759,840
XML 18 R4.htm IDEA: XBRL DOCUMENT			

Consolidated Balance	
Sheets	
(Parenthetical) - USD (\$)	Apr. 30, 2025 Apr. 30, 2024
shares in Thousands, \$ in Thousands	
Statement of Financial Position [Abstract]	

Trade accounts and notes receivable, allowances	\$ 12,947	\$ 16,930
Less: accumulated depreciation	\$ 369,343	\$ 309,850
Common stock, par value (in dollars per share)	\$ 0.01	\$ 0.01
Common stock, shares authorized (in shares)	500,000	500,000
Common stock, shares issued (in shares)	38,164	39,754
Common stock, shares outstanding (in shares)	38,164	39,754
Preferred stock, par value (in dollars per share)	\$ 0.01	\$ 0.01
Preferred stock, shares authorized (in shares)	50,000	50,000
Preferred stock, shares issued (in shares)	0	0
Preferred stock, shares outstanding (in shares)	0	0

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Consolidated Statements of Operations and Comprehensive Income - USD (\$) shares in Thousands, \$ in Thousands	12 Months Ended		
	Apr. 30, 2025	Apr. 30, 2024	Apr. 30, 2023

[Income Statement \[Abstract\]](#)

Net sales	\$ 5,513,738	\$ 5,501,907	\$ 5,329,252
Cost of sales (exclusive of depreciation and amortization)	3,791,714	3,726,806	3,603,307
Gross Profit, Total	1,722,024	1,775,101	1,725,945
Operating expenses (income):			
Selling, general and administrative	1,265,253	1,198,899	1,093,827
Depreciation and amortization	164,148	133,362	126,907
Impairment of goodwill	42,454	0	0
Gain on sale of business	(7,393)	0	0
Total operating expenses	1,464,462	1,332,261	1,220,734
Operating income	257,562	442,840	505,211
Other (expense) income:			
Interest expense	(89,080)	(75,461)	(65,843)
Write-off of debt discount and deferred financing fees	0	(2,075)	0
Other income, net	5,813	8,862	8,135
Total other expense, net	(83,267)	(68,674)	(57,708)
Income before taxes	174,295	374,166	447,503
Provision for income taxes	58,826	98,087	114,512
Income before taxes	\$ 115,469	\$ 276,079	\$ 332,991
Weighted average common shares outstanding:			
Basic (in shares)	38,928	40,229	41,904
Diluted (in shares)	39,503	40,906	42,592
Net income per common share:			
Basic (in dollars per share)	\$ 2.97	\$ 6.86	\$ 7.95
Diluted (in dollars per share)	\$ 2.92	\$ 6.75	\$ 7.82
Comprehensive income:			
Net income	\$ 115,469	\$ 276,079	\$ 332,991
Other comprehensive income (loss):			
Foreign currency translation adjustments	(355)	58	(30,088)
Intra-entity transactions that are of a long-term investment nature, net of tax	(1,958)	(4,929)	0
Changes in derivative financial instruments, net of tax	(8,101)	8,481	1,002
Total other comprehensive income (loss)	(10,414)	3,610	(29,086)
Comprehensive income	\$ 105,055	\$ 279,689	\$ 303,905

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Consolidated Statements of Stockholders' Equity - USD (\$) shares in Thousands, \$ in Thousands	Total	Common Stock	Additional Paid-in Capital	Retained Earnings	Accumulated Other Comprehensive Loss
Beginning balance (in shares) at Apr. 30, 2022		42,773			
Beginning balance at Apr. 30, 2022	\$ 1,064,498	\$ 428	\$ 522,136	\$ 547,977	\$ (6,043)
Increase (Decrease) in Stockholders' Equity					
Net income	\$ 332,991			332,991	
Repurchase and retirement of common stock (in shares)	(2,271)	(2,271)			
Repurchase and retirement of common stock	\$ (110,776)	\$ (23)	(110,753)		
Other comprehensive income (loss), net of tax	(29,086)				(29,086)
Equity-based compensation	13,217		13,217		
Exercise of stock options (in shares)		280			
Exercise of stock options	4,715	\$ 3	4,712		
Vesting of restricted stock units (in shares)		110			
Vesting of restricted stock units	0	\$ 1	(1)		
Tax withholding related to net share settlements of equity awards	(4,005)		(4,005)		
Issuance of common stock pursuant to employee stock purchase plan (in shares)		79			
Issuance of common stock pursuant to employee stock purchase plan	3,203	\$ 1	3,202		
Ending balance (in shares) at Apr. 30, 2023		40,971			
Ending balance at Apr. 30, 2023	1,274,757	\$ 410	428,508	880,968	(35,129)
Increase (Decrease) in Stockholders' Equity					
Net income	\$ 276,079			276,079	
Repurchase and retirement of common stock (in shares)	(1,702)	(1,702)			
Repurchase and retirement of common stock	\$ (116,439)	\$ (17)	(116,422)		
Other comprehensive income (loss), net of tax	3,610				3,610
Equity-based compensation	15,618		15,618		
Exercise of stock options (in shares)		276			
Exercise of stock options	6,336	\$ 2	6,334		
Vesting of restricted stock units (in shares)		120			
Vesting of restricted stock units	0	\$ 1	(1)		
Tax withholding related to net share settlements of equity awards	(4,026)		(4,026)		
Issuance of common stock pursuant to employee stock purchase plan (in shares)		89			
Issuance of common stock pursuant to employee stock purchase plan	\$ 4,586	\$ 1	4,585		
Ending balance (in shares) at Apr. 30, 2024		39,754			
Ending balance at Apr. 30, 2024	\$ 1,460,521	\$ 397	334,596	1,157,047	(31,519)
Increase (Decrease) in Stockholders' Equity					
Net income	\$ 115,469			115,469	
Repurchase and retirement of common stock (in shares)	(1,925)	(1,925)			
Repurchase and retirement of common stock	\$ (165,502)	\$ (19)	(165,483)		

Other comprehensive income (loss), net of tax	(10,414)		(10,414)
Equity-based compensation	15,646	15,646	
Exercise of stock options (in shares)		131	
Exercise of stock options	3,499	\$ 1	3,498
Vesting of restricted stock units (in shares)		120	
Vesting of restricted stock units	0	\$ 1	(1)
Tax withholding related to net share settlements of equity awards	(5,006)		(5,006)
Issuance of common stock pursuant to employee stock purchase plan (in shares)		84	
Issuance of common stock pursuant to employee stock purchase plan	\$ 5,967	\$ 1	5,966
Ending balance (in shares) at Apr. 30, 2025	38,164	38,164	
Ending balance at Apr. 30, 2025	\$ 1,420,180	\$ 381	\$ 189,216 \$ 1,272,516 \$ (41,933)

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Consolidated Statements of Cash Flows - USD (\$) \$ in Thousands	12 Months Ended		
	Apr. 30, 2025	Apr. 30, 2024	Apr. 30, 2023
Cash flows from operating activities:			
Net income	\$ 115,469	\$ 276,079	\$ 332,991
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation and amortization	164,148	133,362	126,907
Impairment of goodwill	42,454	0	0
Write-off and amortization of debt discount and debt issuance costs	1,774	4,704	1,468
Equity-based compensation	19,202	22,436	22,098
Gain on sale of business and disposal of assets, net	(5,476)	(729)	(1,413)
Deferred income taxes	(8,628)	3,685	220
Other items, net	10,473	8,766	13,270
Changes in assets and liabilities net of effects of acquisitions:			
Trade accounts and notes receivable	54,846	(26,573)	(37,024)
Inventories	2,763	17,067	(16,802)
Prepaid expenses and other assets	(549)	(18,652)	1,367
Accounts payable	(8,687)	22,147	6,665
Accrued compensation and employee benefits	828	5,795	11,754
Other accrued expenses and liabilities	(5,043)	(14,838)	(19,764)
Cash provided by operating activities	383,574	433,249	441,737
Cash flows from investing activities:			
Purchases of property and equipment	(47,490)	(57,247)	(52,672)
Proceeds from sale of business and sale of assets	17,293	2,668	2,879
Acquisition of businesses, net of cash acquired	(204,092)	(376,192)	(61,677)
Other investing activities	(5,200)	0	0
Cash used in investing activities	(239,489)	(430,771)	(111,470)
Cash flows from financing activities:			
Repayments on revolving credit facility	(1,657,599)	(605,409)	(647,247)
Borrowings from revolving credit facility	1,615,132	765,373	546,113
Payments of principal on long-term debt	(4,988)	(2,500)	(5,110)
Payments of principal on finance lease obligations	(46,720)	(41,786)	(35,845)
Borrowings from term loan amendments	0	390,574	0
Repayments of term loan amendments	0	(390,076)	0
Repurchases of common stock	(165,502)	(116,439)	(110,776)
Payment of acquisition holdback liability	0	0	(13,500)
Debt issuance costs	0	(7,070)	(3,157)
Proceeds from exercises of stock options	3,499	6,336	4,715
Payments for taxes related to net share settlement of equity awards	(5,006)	(4,026)	(4,005)
Proceeds from issuance of stock pursuant to employee stock purchase plan	5,967	4,586	3,203
Cash used in financing activities	(255,217)	(437)	(265,609)
Effect of exchange rates on cash and cash equivalents	583	(638)	(1,829)
(Decrease) increase in cash and cash equivalents	(110,549)	1,403	62,829
Cash and cash equivalents, beginning of year	166,148	164,745	101,916
Cash and cash equivalents, end of year	55,599	166,148	164,745
Supplemental cash flow disclosures:			
Cash paid for income taxes	63,168	120,352	110,366
Cash paid for interest	\$ 87,996	\$ 70,798	\$ 61,752

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Business, Basis of Presentation and Summary of Significant Accounting Policies Organization , Consolidation and Presentation of Financial Statements [Abstract]	12 Months Ended	
	Apr. 30, 2025	

[Business, Basis of Presentation and Summary of Significant Accounting Policies](#)

Business

Founded in 1971, GMS Inc. (together with its consolidated subsidiaries, “we,” “our,” “us,” “GMS” or the “Company”), through its wholly owned operating subsidiaries, operates a network of more than 320 distribution centers with extensive product offerings of wallboard, ceilings, steel framing and complementary construction products. The Company also operates nearly 100 tool sales, rental and service centers. Through these operations, the Company provides a comprehensive selection of building products and solutions for its residential and commercial contractor customer base across the United States and Canada. The Company’s operating model combines the benefits of a national platform and strategy with a local go-to-market focus, enabling the Company to generate significant economies of scale while maintaining high levels of customer service.

Principles of Consolidation

The consolidated financial statements present the results of operations, financial position, stockholders’ equity and cash flows of the Company and its subsidiaries. All intercompany balances and transactions have been eliminated in consolidation. The results of operations of businesses acquired are included from their respective dates of acquisition.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles (“GAAP”) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Foreign Currency Translation

Assets and liabilities of the Company’s Canadian subsidiaries are translated at the exchange rate prevailing at the balance sheet date, while income and expenses are translated at average rates for the period. Translation gains and losses are reported as a separate component of stockholders’ equity and other comprehensive income. Gains and losses on foreign currency transactions are recognized in the Consolidated Statements of Operations and Comprehensive Income within other income, net.

Reclassifications

Certain amounts in the prior year financial statements have been reclassified to conform to the current year presentation.

Business Combinations

The Company accounts for business combinations by recognizing the assets acquired and liabilities assumed at the acquisition date fair value. In valuing certain acquired assets and liabilities, fair value estimates use Level 3 inputs, including future expected cash flows and discount rates. Goodwill is measured as the excess of consideration transferred over the fair values of the assets acquired and the liabilities assumed. While the Company uses its best estimates and assumptions to value assets acquired and liabilities assumed at the acquisition date, the Company’s estimates are inherently uncertain and subject to refinement. As a result, during the measurement period, which may be up to one year from the acquisition date, the Company records adjustments to the assets acquired and liabilities assumed, with the corresponding offset to goodwill. Upon the conclusion of the measurement period, any subsequent adjustments arising from new facts and circumstances are recorded to the Consolidated Statements

of Operations and Comprehensive Income. The results of operations of acquisitions are reflected in the Company’s Consolidated Financial Statements from the date of acquisition. Transaction costs associated with acquisitions are expensed as incurred and are included as a component of selling, general and administrative expense within the Consolidated Statements of Operations and Comprehensive Income.

Cash and Cash Equivalents

The Company considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. The Company maintains cash at financial institutions in excess of federally insured limits. Though the Company has not experienced any losses on its cash and cash equivalents to date and does not anticipate incurring any losses, there is no assurance that the Company will not experience losses on its cash and cash equivalents.

Trade Accounts Receivable

The Company records accounts and notes receivable net of allowances, including an allowance for expected credit losses. The Company maintains an allowance for estimated losses due to the failure of customers to make required payments, as well as allowances for cash discounts. The Company’s estimate of the allowance for expected credit losses is based on an assessment of individual past due accounts, historical loss information, accounts receivable aging and current economic factors and the Company’s expectation of future economic conditions. Account balances are written off when the potential for recovery is considered remote. Other receivables primarily include vendor rebate receivables. Other allowances include reserves for cash discounts and reserves for service charges.

The Company routinely assesses the financial strength of its customers and generally does not require collateral. Concentrations of credit risk with respect to trade accounts receivable are limited due to the large number of geographically diverse customers comprising the Company’s customer base.

Inventories

Inventories primarily consist of finished goods purchased for resale and include wallboard, ceilings, steel framing and complementary products. Included within complementary products are parts, merchandise and tools held for sale. Inventories are valued at the lower of cost or market (net realizable value). The cost of inventories is determined by the moving average cost method. The Company routinely evaluates inventory for excess or obsolescence and considers factors such as historical usage rates and demand.

Property and Equipment

Property and equipment are recorded at cost less accumulated depreciation. Property and equipment obtained through business combinations are stated at estimated fair value as of the acquisition date. Expenditures for improvements are capitalized, while the costs of maintenance and repairs are charged to operating expense as incurred. Gains and losses related to the sale of property and equipment are recorded in selling, general and administrative expenses in the Consolidated Statements of Operations and Comprehensive Income.

Depreciation expense for property and equipment of U.S. subsidiaries is determined using the straight-line method over the estimated useful lives of the various asset classes. The estimated useful lives of property and equipment are as follows:

Buildings	25 - 39 years
Furniture, fixtures and automobiles	3 - 5 years
Computer hardware and software	3 - 5 years
Warehouse, delivery equipment and tools	3 - 10 years
Leasehold improvements	Shorter of estimated useful life or lease term

Depreciation expense for property and equipment of Canadian subsidiaries is recognized over the estimated useful lives of the various asset classes as follows:

Vehicles and trucks	30% - 40% declining balance
Furniture and fixtures	8% - 20% declining balance
Buildings	4% declining balance
Machinery and equipment	30% declining balance
Leasehold improvements	Straight-line over shorter of estimated useful life or lease term

Goodwill

Goodwill is the excess of the consideration transferred over the fair value of identifiable net assets acquired in business combinations accounted for under the acquisition method of accounting. The Company does not amortize goodwill. The Company tests its goodwill annually during the fourth quarter of its fiscal year or when events and circumstances indicate goodwill might be impaired. Impairment testing of goodwill is required at the reporting unit level (operating segment or one level below operating segment). The Company may make a qualitative assessment of the likelihood of goodwill impairment to determine whether a detailed quantitative analysis is required. The quantitative impairment test involves comparing the estimated fair values of the Company’s reporting units with the reporting units’ carrying amounts, including goodwill. If the carrying amount of the reporting unit exceeds its fair value, a goodwill impairment loss is measured as the amount by which a reporting unit’s carrying amount exceeds its fair value, not to exceed the carrying amount of goodwill.

Intangible Assets

Intangible assets consist of customer relationships, trade names and other assets acquired in conjunction with the purchases of businesses or purchases of assets from other companies. The Company typically uses an income method to estimate the acquisition date fair value of intangible assets obtained through a business combination, which is based on forecasts of the expected future cash flows attributable to the respective assets. When management determines material intangible assets are acquired in conjunction with the purchase of a business, the Company determines the fair values of the identifiable intangible assets by considering management’s own analysis and an independent third-party valuation specialist’s appraisal. Intangible assets determined to have definite lives are amortized over their estimated useful lives. Intangible assets determined to have indefinite lives are tested for impairment annually during the fourth quarter of the Company’s fiscal year or when events and circumstances indicate that it is more likely than not that the asset is impaired.

Long-Lived Assets

The Company evaluates the recoverability of long-lived assets, including property and equipment, operating lease right-of-use (“ROU”) assets and definite-lived intangible assets, for impairment when events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Conditions that would necessitate an impairment assessment include a significant decline in the observable market value of an asset, a significant change in the extent or manner in which an asset is used or a significant adverse change that would indicate the carrying amount of an asset or group of assets is not recoverable. For long-lived assets to be held and used, the Company recognizes an impairment loss if the carrying amount is not recoverable through the undiscounted cash flows and measures an impairment loss, if any, based on the difference between the carrying amount and fair value. Long-lived assets held for sale are reported at the lower of cost or fair value less costs to sell and are recorded within prepaid expenses and other current assets in the Consolidated Balance Sheets. The Company classifies assets as held for sale if it commits to a plan to sell the asset within one year and actively markets the asset in its current condition for a price that is reasonable in comparison to its estimated fair value.

Investments

The Company accounts for investments in equity securities where it does not have significant influence over the investee using the cost method. The carrying amount of investments in equity securities was \$5.2 million as of April 30, 2025 and is included in other assets in the Consolidated Balance Sheet.

Leases

The Company leases certain facilities, distribution and warehouse equipment and fleet of vehicles. The Company’s leases have lease terms ranging from one to fifteen years. The Company’s facility leases generally contain renewal options for periods ranging from one to five years. The exercise of lease renewal options is typically at the Company’s sole discretion. The Company does not recognize ROU assets or lease liabilities for renewal options unless it is determined that the Company is reasonably certain of exercising renewal options at lease inception. Certain of the Company’s equipment leases include options to purchase the leased property. The Company’s lease agreements do not contain any material restrictive covenants.

The Company determines if an arrangement is a lease at inception and evaluates whether the lease meets the classification criteria of a finance or operating lease. Operating leases are included in operating lease right-of-use assets, current portion of operating lease liabilities and long-term operating lease liabilities in the Consolidated Balance Sheets. Finance leases

are included in property and equipment, current portion of long-term debt and long-term debt in the Consolidated Balance Sheets. Leases with a lease term of 12 months or less at inception are not recorded in the Consolidated Balance Sheets.

Lease ROU assets and lease liabilities are recognized at the commencement date based on the present value of the future lease payments over the lease term. If readily determinable, the rate implicit in the lease is used to discount lease payments to present value. For leases in which the implicit rate is not readily determinable, the Company uses its incremental borrowing rate in determining the present value of future payments. The Company determines its incremental borrowing rate based on the applicable lease terms and the current economic environment. The incremental borrowing rate is estimated to approximate the interest rate on a collateralized basis with similar terms and payments. Lease ROU assets also include any lease payments made in advance and exclude lease incentives and initial direct costs incurred. Some of the Company’s lease agreements contain rent escalation clauses (including index-based escalations), rent holidays, capital improvements funding or other lease concessions. Lease expense is recognized on a straight-line basis based on the fixed component over the lease term. Reductions in ROU assets and changes in lease liabilities are presented on a net basis within other non-current assets and liabilities within the operating section of the Company’s Consolidated Statement of Cash Flows. Variable lease costs consist primarily of taxes, insurance and common area or other maintenance costs for leased facilities and vehicles and equipment, which are expensed as incurred. The Company also made the accounting policy election to not separate lease components from non-lease components related to its fleet of vehicles.

Insurance Liabilities

The Company is self-insured for certain losses related to medical claims. The Company has stop-loss coverage to limit the exposure arising from medical claims. In addition, the Company has deductible-based insurance policies for certain losses related to general liability, automobile and workers’ compensation. The expected ultimate cost for claims incurred as of the balance sheet date is not discounted and is recognized as a liability if probable and estimable. Insurance losses for claims filed and claims incurred but not reported are accrued based upon estimates of the aggregate liability for uninsured claims using historical loss development factors and actuarial assumptions followed in the insurance industry.

The following table presents the Company’s aggregate liabilities for medical self-insurance, general liability, automobile and workers’ compensation and the expected recoveries. Liabilities for medical self-insurance are included in other accrued expenses and current liabilities. Reserves for general liability, automobile and workers’ compensation are included in other accrued expenses and current liabilities and other liabilities in the Consolidated Balance Sheets. Expected recoveries for insurance liabilities are included in prepaid expenses and other current assets and other assets in the Consolidated Balance Sheets.

	April 30,			
	2025		2024	
	(in thousands)			
Medical self-insurance	\$	5,769	\$	6,067
General liability, automobile and workers' compensation		34,166		22,731
Expected recoveries for insurance liabilities		(7,357)		(3,746)

Restructuring

The Company recognizes a liability for costs associated with an exit or disposal activity when the liability is incurred. After the appropriate level of management approves the detailed restructuring plan and the criteria for recognition are met, the Company establishes accruals for employee termination and other costs, as applicable. During fiscal 2025, the Company recorded \$13.5 million of restructuring costs as part of a strategic cost reduction plan to improve operational efficiency, primarily in its geographic divisions segment, which included \$10.1 million of severance and other employee costs in connection with a reduction in workforce and \$3.4 million for impairment of operating lease ROU assets in connection with the closure of certain facilities. As of April 30, 2025, \$0.3 million of costs related to the reductions in workforce were remaining accrued. Restructuring costs are classified within selling, general and administrative expenses in the Consolidated Statements of Operations and Comprehensive Income.

Debt Issuance Costs

The Company defers debt issuance costs and amortizes them over the term of the related debt. The Company uses the straight-line method to amortize debt issuance costs for its revolving credit facilities and uses the effective interest method to amortize debt issuance costs for its other debt facilities. Amortization of debt issuance costs is recorded in interest expense in the Consolidated Statements of Operations and Comprehensive Income. The Company classifies debt issuance costs for its revolving credit facilities as an asset in the Consolidated Balance Sheets and classifies debt issuance costs for its other debt facilities as a reduction of the related debt in the Consolidated Balance Sheets.

Stock Appreciation Rights, Deferred Compensation and Liabilities to Noncontrolling Interest Holders

Certain subsidiaries have equity-based compensation agreements with the subsidiary's employees and minority stockholders. These agreements are stock appreciation rights, deferred compensation agreements and liabilities to noncontrolling interest holders. Since these agreements are typically settled in cash or notes, they are accounted for as liability awards and measured at fair value. See Note 13, "Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests," for additional information with respect to these agreements.

Derivative Instruments

The Company has entered into derivative instruments to manage its exposure to certain financial risks. The Company's derivative financial instruments are recognized as either assets or liabilities in the Consolidated Balance Sheets and measured at fair value. Derivative instruments that do not qualify as a hedge or are not designated as a hedge are adjusted to estimated fair value in earnings. Derivative instruments that meet hedge criteria are designated as hedges. For derivative instruments designated as a cash flow hedge, the Company recognizes the change in fair value, net of taxes, to accumulated other comprehensive income (loss) in the Consolidated Balance Sheets, and an amount is reclassified out of accumulated other comprehensive income (loss) into earnings to offset the earnings impact that is attributable to the risk being hedged. See Note 14, "Fair Value Measurements," for additional information with respect to the Company's derivative instruments.

Revenue Recognition

General. Revenue is recognized upon transfer of control of promised goods to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods. Revenue is recognized net of any taxes collected from customers, which are subsequently remitted to governmental authorities. The Company includes shipping and handling costs billed to customers in net sales. These costs are recognized as a component of selling, general and administrative expenses. See Note 16, "Segments," for information regarding disaggregation of revenue, including revenue by product and by geographic area.

Performance Obligations. The Company satisfies its performance obligations at a point in time, which is upon delivery of products. The Company's payment terms vary by the type and location of its customers. The amount of time between point of sale and when payment is due is not significant and the Company has determined its contracts do not include a significant financing component.

The Company's contracts with customers involve performance obligations that are one year or less. Therefore, the Company applied the standard's optional exemption that permits the omission of information about its unfulfilled performance obligations as of the balance sheet dates.

Significant Judgments. The Company's contracts may include terms that could cause variability in the transaction price, including customer rebates, returns and cash discounts for prompt payment. Variable consideration is estimated and included in the transaction price based on the expected value method. These estimates are based on historical experience, anticipated performance and other factors known at the time. The Company only includes estimated amounts in the transaction price to the extent it is probable that a significant reversal of cumulative revenue recognized will not occur when the uncertainty associated with the variable consideration is resolved.

Cost of Sales

Cost of sales reflects the direct cost of goods purchased from third parties, rebates earned from vendors, adjustments for inventory reserves and the cost of inbound freight.

Vendor Rebates

Typical arrangements with vendors provide for the Company to receive a rebate of a specified amount after it achieves certain measures generally related to the volume of the Company's purchases over a period of time. The Company records these rebates to effectively reduce its cost of sales in the period in which the Company sells the product. Throughout the year, the Company estimates the amount of rebates receivable for the periodic programs based upon the expected level of purchases. The Company accrues for the receipt of vendor rebates based on purchases and reduces inventory to reflect the deferral of cost of sales.

Selling, General and Administrative Expenses

Selling, general and administrative expenses include employee compensation and benefits, rent and facility related expenses, fleet related expenses including fuel costs, advertising, and other administrative expenses, such as insurance, legal, accounting and information technology costs. Selling, general and administrative expenses included delivery expenses of \$356.9 million, \$352.5 million and \$324.9 million during the years ended April 30, 2025, 2024 and 2023, respectively.

Advertising Expense

The cost of advertising is expensed as incurred and included in selling, general and administrative expenses in the Consolidated Statements of Operations and Comprehensive Income. Advertising expenses were \$8.2 million, \$7.4 million and \$6.0 million during the years ended April 30, 2025, 2024 and 2023, respectively.

Equity-Based Compensation

As of April 30, 2025, the Company had various stock-based compensation plans, which are more fully described in Note 12, "Equity-Based Compensation." The Company measures compensation cost for all share-based awards at fair value on the grant date (or measurement date if different) and recognizes compensation expense, net of forfeitures, over the requisite service period for awards expected to vest. The Company estimates the fair value of stock options using the Black-Scholes valuation model and determines the fair value of restricted stock units based on the quoted price of GMS common stock on the date of grant.

Sale of Business

On January 31, 2025, the Company sold its Michigan-based installed insulation contracting business, which was a part of the Company's geographic divisions segment. The Company received \$12.5 million of cash and recognized a \$7.4 million pre-tax gain on the sale. The Company may receive up to an additional \$1.5 million of cash that was held back by the buyer to secure certain of the Company's indemnification obligations subject to and in accordance with the terms of the purchase agreement, which amount, if any, will be payable 15 months after the transaction date. The gain is included within operating income in the Consolidated Statement of Operations and Comprehensive Income. The cash received is included within proceeds from sale of assets in the Consolidated Statement of Cash Flows.

Income Taxes

Income taxes are accounted for using the asset and liability method. Deferred tax assets and liabilities are recognized based on the difference between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Inherent in the measurement of deferred balances are certain judgments and interpretations of existing tax law and published guidance as applicable to our operations.

The Company evaluates its deferred tax assets to determine if valuation allowances are required. In assessing the realizability of deferred tax assets, we consider both positive and negative evidence in determining whether it is more likely than not that some portion or all of the deferred tax assets will not be realized. The primary negative evidence considered

includes the cumulative operating losses generated in prior periods. The primary positive evidence considered includes the reversal of deferred tax liabilities related to depreciation and amortization that would occur within the same jurisdiction and during the carry-forward period necessary to absorb the federal and state net operating losses and other deferred tax assets. The reversal of such liabilities supports the realizability of the federal and state net operating losses and other deferred tax assets.

The Company records amounts for uncertain tax positions that management believes are supportable but are potentially subject to successful challenge by the applicable taxing authority. Consequently, changes in our assumptions and judgments could materially affect amounts recognized related to income tax uncertainties and may affect our results of operations or financial position. We believe our assumptions for estimates are reasonable, although actual results may have a positive or negative material impact on the balances of such tax positions. Historically, the variation of estimates to actual results is not significant and material variation is not expected in the future.

Concentrations of Risk

Credit Risk. Financial instruments that potentially subject the Company to significant concentrations of credit risk consist principally of cash and cash equivalents and trade accounts and notes receivable. The Company assesses the credit standing of counterparties as considered necessary. The Company routinely assesses the financial strength of its customers and generally does not require collateral. Concentrations of credit risk with respect to trade accounts receivable are limited due to the substantial number of geographically diverse customers comprising the Company's customer base. Additionally, the Company maintains allowances for expected credit losses. The Company does not enter into financial instruments for trading or speculative purposes. As of April 30, 2025 and 2024, no customer accounted for more than 10% of gross accounts receivable.

Supply Risk. The Company purchases most of its inventories from a select group of vendors. Without these vendors, the Company's ability to acquire inventory would be significantly impaired.

Fair Value of Financial Instruments

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Authoritative guidance for fair value measurements establishes a three-level hierarchy that prioritizes the inputs to valuation models based upon the degree to which they are observable. The three levels of the fair value measurement hierarchy are as follows:

Level 1	Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity can access at the measurement date.
Level 2	Inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
Level 3	Inputs are unobservable inputs for which little or no market data exists, therefore requiring an entity to develop its own assumptions.

The carrying values of the Company's cash, cash equivalents, trade receivables and trade payables approximate their fair values because of their short-term nature. Based on borrowing rates available to the Company for loans with similar terms, the carrying values of the Company's variable rate debt instruments approximate fair value. See Note 14, "Fair Value Measurements," for additional information with respect to the Company's fair value measurements.

Earnings Per Share

Basic earnings per share is computed by dividing net income available to common stockholders by the weighted average number of outstanding shares of common stock for the period. Diluted earnings per share reflects the potential dilution that could occur if securities or other contracts to issue common stock, including stock options and restricted stock units (collectively "Common Stock Equivalents"), were exercised or converted into common stock. The dilutive effect of outstanding stock options and restricted stock units is reflected in diluted earnings per share by application of the treasury stock method. In applying the treasury stock method for stock-based compensation arrangements, the assumed proceeds are computed as the sum of the amount the employee must pay upon exercise and the amount of compensation cost attributed to future services and not yet recognized. Diluted earnings per share is computed by increasing the weighted-average number of outstanding shares of

common stock computed in basic earnings per share to include the dilutive effect of Common Stock Equivalents for the period. In periods of net loss, the number of shares used to calculate diluted loss per share is the same as basic net loss per share.

Recently Adopted Accounting Pronouncement

Segment Reporting. In November 2023, the Financial Accounting Standards Board ("FASB") issued new guidance related to reportable segment disclosure requirements, primarily through additional disclosures about significant segment expenses regularly provided to the chief operating decision maker ("CODM"). The Company adopted the new guidance for its fiscal year ending April 30, 2025 and applied the guidance retrospectively for all periods presented. Other than additional required disclosures, the adoption of the new guidance did not have an impact on the Company's consolidated financial statements. See Note 16, "Segment Reporting," for additional information with respect to segment information.

Recently Issued Accounting Pronouncements

Income Taxes. In December 2023, the FASB issued new guidance to enhance income tax disclosures, primarily through changes in the rate reconciliation and income taxes paid disclosures. The new guidance is effective for fiscal years beginning after December 15, 2024. The new guidance will apply on a prospective basis to annual financial statements for periods beginning after the effective date. However, retrospective application in all prior periods presented is permitted. The Company is currently evaluating the impact of the new guidance on its consolidated financial statements and disclosures.

Disaggregation of Income Statement Expenses. In November 2024, the FASB issued new guidance requiring additional disclosures of specified information about certain costs and expenses. The new guidance is effective for fiscal years beginning after December 15, 2026 and interim periods within fiscal years beginning after December 15, 2027, and is to be applied prospectively with the option to adopt retrospectively. The Company is currently evaluating the impact of the new guidance on its consolidated financial statements and disclosures.

Business Combinations

The Company's Consolidated Statement of Operations and Comprehensive Income for the year ended April 30, 2025 included \$166.8 million of net sales and \$2.9 million of net income from acquisitions made in fiscal 2025. The Company recorded transaction costs of \$3.9 million, \$4.9 million and \$2.0 million during the years ended April 30, 2025, 2024 and 2023, respectively.

Fiscal 2025 Acquisitions

In fiscal 2025, the Company completed the following acquisitions, with an aggregate purchase price of \$238.8 million. The primary purpose of these transactions was to expand the geographical coverage of the Company and grow the business. The impact of these acquisitions was not material to the Company's Consolidated Financial Statements.

Company Name	Form of Acquisition	Date of Acquisition
Howard & Sons Building Materials, Inc.	Purchase of net assets	May 1, 2024
Yvon (as defined below)	Purchase of 100% of outstanding common stock	July 2, 2024
R.S. Elliott Specialty Supply, Inc.	Purchase of 100% of outstanding common stock	August 26, 2024

On May 1, 2024, the Company acquired Howard & Sons Building Materials, Inc., a distributor of wallboard, steel framing and complementary products from a single location in Pomona, California.

On July 2, 2024, the Company acquired Yvon Building Supply, Inc., Yvon Insulation Corporation, Yvon Insulation Windsor, Laminated Glass Technologies, Inc. and Right Fit Foam Insulation Ltd. (collectively, "Yvon"). Yvon provides drywall, insulation, steel, ceilings and other complementary products and related services, including installed insulation. Yvon operates through seven locations across Greater Toronto and Ontario, Canada. The Company funded this transaction with cash on hand and borrowings under its asset based revolving credit facility (the "ABL Facility"). The Company also entered into contingent consideration arrangements, based on purchase volumes of certain customers, that are payable in cash to the sellers over five years, ranging from zero dollars to a maximum amount of \$33.5 million as of the acquisition date (\$46.0 million Canadian dollars).

On August 26, 2024, the Company acquired R.S. Elliott Specialty Supply, Inc., a leading regional distributor of stucco, plaster, siding, External Insulation and Finishing Systems ("EIFS") and related construction supplies, servicing markets across Florida from five locations in Orlando, Wildwood, Tampa, West Palm Beach and Jacksonville. The Company funded this transaction with cash on hand and borrowings under its ABL Facility.

The following table summarizes the preliminary consideration transferred for the Company's fiscal 2025 acquisitions:

	(in thousands)
Cash	\$ 212,150
Contingent consideration	26,648
Fair value of consideration transferred	\$ 238,798

The preliminary estimated fair value of the Yvon contingent consideration payments was determined using a Monte Carlo simulation which accounts for the probabilities of various outcomes. The contingent consideration will be remeasured to fair value each reporting period with changes in fair value recorded in the Consolidated Statements of Operations and Comprehensive Income. See Note 14, "Fair Value Measurements," for more information on the changes in fair value of contingent consideration.

The assets acquired and liabilities assumed were recognized at their acquisition date fair values. The acquisition accounting is subject to change as the Company obtains additional information during the measurement period about the facts and circumstances that existed as of the acquisition date. The primary areas of the preliminary acquisition accounting that are not yet finalized relate to preliminary fair value estimates, working capital adjustments and residual goodwill.

The following table summarizes the preliminary acquisition accounting for the Company's fiscal 2025 acquisitions based on currently available information:

	Initial Acquisition Accounting	Adjustments (in thousands)	Updated Acquisition Accounting
Cash	\$ 8,414	\$ —	\$ 8,414
Trade accounts and notes receivable	51,721	832	52,553
Inventories	10,731	(185)	10,546
Property and equipment	22,392	—	22,392
Operating lease right-of-use assets and other assets	15,826	636	16,462
Intangible assets	102,563	14,000	116,563
Goodwill	83,217	(12,184)	71,033
Accounts payable and other liabilities	(31,483)	(4,957)	(36,440)
Deferred income taxes	(21,230)	(1,495)	(22,725)
Fair value of consideration transferred	\$ 242,151	\$ (3,353)	\$ 238,798

Goodwill recognized for acquisitions is attributable to synergies achieved through the streamlining of acquired company operations combined with improved margins attainable through increased market presence. The goodwill is assigned to the Company's geographic divisions reportable segment. Goodwill of \$39.1 million is not expected to be deductible for income tax purposes and goodwill of \$31.9 million is expected to be deductible for income tax purposes.

The following table summarizes the preliminary components of intangible assets acquired in connection with the Company's fiscal 2025 acquisitions (dollars in thousands):

	Fair Value	Weighted Average Amortization Period (Years)
Customer relationships	\$ 101,440	11.6
Trade names	13,276	15.0
Other	1,847	5.0
Total intangible assets	\$ 116,563	11.9

Trade accounts and notes receivable had an estimated fair value of \$52.6 million and a gross contractual value of \$52.8 million. The difference represented the Company's best estimate of the contractual cash flows that would not be collected.

Fiscal 2024 Acquisitions

In fiscal 2024, the Company completed the following acquisitions, with an aggregate preliminary purchase price of \$380.0 million of cash consideration. The purpose of these acquisitions was to expand the geographical coverage of the Company, expand the Company's complementary product offerings and grow the business.

Company Name	Form of Acquisition	Date of Acquisition
Jawl Lumber Corporation	Purchase of 100% of outstanding common stock	May 1, 2023
AMW Construction Supply, LLC	Purchase of net assets	October 1, 2023
Kamco Supply Corporation and affiliates	Purchase of net assets	March 1, 2024

On May 1, 2023, the Company acquired Jawl Lumber Corporation ("Jawl"), which provides services to the Vancouver Island market in Canada under the Home Lumber and Building Supplies ("Home Lumber") brand name. Home Lumber is a leading supplier of lumber, engineered wood, doors, framing packages and siding as well as other key complementary building materials in the Vancouver Island market. Home Lumber operates from a single location in Victoria, Canada. The primary purpose of the transaction was to expand the geographical coverage of the Company and grow the business.

On October 1, 2023, the Company acquired AMW Construction Supply, LLC ("AMW"), a tools and fasteners and other complementary products distributor servicing the Phoenix, Arizona metro area. AMW operates from a single location in Phoenix, Arizona. The primary purpose of the transaction was to expand the Company's complementary product offerings and grow the business.

On March 1, 2024, the Company acquired Kamco Supply Corporation and affiliates ("Kamco"), a leading regional supplier of ceilings, wallboard, steel, lumber, and other related construction products. Kamco operates five distribution facilities in the greater New York City area and services the New York metro and tri-state area. The transaction was funded with cash on hand and borrowings under the Company's revolving credit facility. The primary purpose of the transaction was to expand the geographical coverage of the Company and grow the business.

The assets acquired and liabilities assumed were recognized at their acquisition date fair values. The following table summarizes the acquisition accounting for the Company's fiscal 2024 acquisitions:

	Initial Acquisition Accounting	Adjustments (in thousands)	Final Acquisition Accounting
Cash	\$ 3,028	\$ —	\$ 3,028
Trade accounts and notes receivable	37,355	154	37,509
Inventories	25,713	37	25,750
Prepaid and other current assets	411	(32)	379
Property and equipment	17,035	—	17,035
Operating lease right-of-use assets	61,703	—	61,703
Customer relationships	124,954	(4,353)	120,601
Trade names	44,064	(664)	43,400
Non-compete agreements	4,600	—	4,600
Goodwill	151,726	3,700	155,426
Accounts payable and accrued expenses	(21,925)	(208)	(22,133)
Operating lease liabilities	(61,703)	—	(61,703)
Deferred income taxes	(6,586)	963	(5,623)
Fair value of consideration transferred	\$ 380,375	\$ (403)	\$ 379,972

Goodwill recognized is attributable to synergies achieved through the streamlining of operations combined with improved margins attainable through increased market presence and is attributable to the Company's geographic divisions reportable segment. Goodwill of \$17.2 million is not deductible for U.S. federal income tax purposes, and goodwill of \$138.2 million is deductible for U.S. federal income tax purposes. The estimated useful life for the customer relationships is 12.1 years, the estimated useful life for the trade names is 15.0 years and the estimated useful lives for the non-competition agreements is 5.0 years.

Trade accounts and notes receivable had an estimated fair value of \$37.5 million and a gross contractual value of \$38.0 million. The difference represented the Company's best estimate of the contractual cash flows that would not be collected.

The following table presents the unaudited pro forma consolidated net sales and net income for the Company's fiscal 2024 acquisitions for the period indicated:

		Year Ended April 30, 2024 (in thousands)
Net sales	\$	5,711,196
Net income		263,482

The above pro forma results have been calculated by combining the historical results of the Company, AMW and Kamco as if the acquisitions of AMW and Kamco had occurred on May 1, 2023, the first day of the comparable prior reporting period. The pro forma results include estimates for intangible asset amortization, depreciation, interest expense and income

taxes. The pro forma information is not necessarily indicative of the results that would have been achieved had the transactions occurred on the first day of each of the periods presented or that may be achieved in the future.

Fiscal 2023 Acquisitions

In fiscal 2023, the Company completed the following acquisitions, with an aggregate purchase price of \$60.5 million of cash consideration. The purpose of these acquisitions was to expand the geographical coverage of the Company, expand the Company's complementary product offerings and grow the business. The impact of these acquisitions was not material to the Company's Consolidated Financial Statements.

Company Name	Form of Acquisition	Date of Acquisition
Construction Supply of Southwest Florida, Inc.	Purchase of net assets	June 1, 2022
Tanner Bolt and Nut, Inc.	Purchase of net assets	December 30, 2022
Blair Building Materials, Inc.	Purchase of net assets	April 3, 2023
Engler, Meier and Justus, Inc.	Purchase of 100% of outstanding common stock	April 3, 2023

The assets acquired and liabilities assumed were recognized at their acquisition date fair values. The following table summarizes the acquisition accounting for the Company's fiscal 2023 acquisitions:

	Preliminary Acquisition Accounting	Adjustments (in thousands)	Final Acquisition Accounting
Trade accounts and notes receivable	\$ 20,267	\$ (959)	\$ 19,308
Inventories	16,768	54	16,822
Prepaid and other current assets	542	(138)	404
Property and equipment	4,689	—	4,689
Operating lease right-of-use assets	6,894	—	6,894
Customer relationships	14,039	—	14,039
Trade names	4,614	—	4,614
Goodwill	10,697	(822)	9,875
Accounts payable and accrued expenses	(9,091)	—	(9,091)
Operating lease liabilities	(6,894)	—	(6,894)
Deferred income taxes	(793)	609	(184)
Fair value of consideration transferred	\$ 61,732	\$ (1,256)	\$ 60,476

Goodwill recognized is attributable to expected synergies, increased market presence and the expected value to expand and enhance the Company's complementary product offerings and is attributable to the Company's geographic divisions reportable segment. Goodwill of \$5.4 million is deductible for U.S. federal income tax purposes. Goodwill of \$4.5 million is not deductible for U.S. federal income tax purposes. The weighted average estimated useful life for customer relationships is 9.5 years and the weighted average estimated useful life for trade names is 15.0 years.

Trade accounts and notes receivable had an estimated fair value of \$19.3 million and a gross contractual value of \$21.0 million. The difference represented the Company's best estimate of the contractual cash flows that would not be collected.

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Accounts Receivable

12 Months Ended Apr. 30, 2025

[Receivables](#)
[\[Abstract\]](#)

[Accounts Receivable](#)

Accounts Receivable

The Company's trade accounts and notes receivable consisted of the following:

	April 30,	
	2025	2024
	(in thousands)	
Trade receivables	\$ 719,868	\$ 745,956
Other receivables	128,967	120,967
Allowance for expected credit losses	(7,285)	(10,228)
Other allowances	(5,662)	(6,702)
Trade accounts and notes receivable	\$ 835,888	\$ 849,993

The following table presents the change in the allowance for expected credit losses during the year ended April 30, 2025:

	(in thousands)
Balance as of April 30, 2024	\$ 10,228
Provision	4,120
Write-offs and other	(7,063)
Balance as of April 30, 2025	\$ 7,285

Receivables from contracts with customers, net of allowances, were \$706.9 million and \$729.0 million as of April 30, 2025 and 2024, respectively. The Company did not have material amounts of contract assets or liabilities as of April 30, 2025 or 2024.

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Property and Equipment

12 Months Ended Apr. 30, 2025

[Property, Plant and Equipment](#)
[\[Abstract\]](#)

[Property and Equipment](#)

Property and Equipment

The Company's property and equipment consisted of the following:

	April 30,	
	2025	2024
	(in thousands)	
Land	\$ 67,310	\$ 67,214
Buildings and leasehold improvements	171,105	159,112
Machinery and equipment	644,092	547,912
Construction in progress	10,844	7,869
Total property and equipment	893,351	782,107
Less: accumulated depreciation	369,343	309,850
Total property and equipment, net of accumulated depreciation	\$ 524,008	\$ 472,257

Depreciation expense for property and equipment, which includes amortization of property under finance leases, was \$83.0 million, \$69.2 million and \$61.2 million during the years ended April 30, 2025, 2024 and 2023, respectively.

[XML 26 R12.htm IDEA: XBRL DOCUMENT](#)

Goodwill and Intangible Assets

12 Months Ended Apr. 30, 2025

[Goodwill and
Intangible Assets
Disclosure \[Abstract\]](#)

[Goodwill and Intangible
Assets](#)

Goodwill and Intangible Assets

Goodwill

The following table presents changes in the carrying amount of goodwill:

	Gross Carrying Amount	Accumulated Impairment Loss (in thousands)	Net Carrying Amount
Balance as of April 30, 2024	\$ 917,689	\$ (63,922)	\$ 853,767
Goodwill recognized from acquisitions	71,033	—	71,033
Impairment of goodwill	—	(42,454)	(42,454)
Goodwill written off related to sale of business	(1,744)	—	(1,744)
Acquisition accounting adjustments	2,008	—	2,008
Translation adjustment	(1,615)	339	(1,276)
Balance as of April 30, 2025	\$ 987,371	\$ (106,037)	\$ 881,334

As of April 30, 2025, \$816.0 million of goodwill was assigned to the Company's Geographic Divisions reportable segment and \$65.3 million was assigned to the Company's Other segment. As of April 30, 2024, \$746.0 million of goodwill was assigned to the Company's Geographic Divisions reportable segment and \$107.8 million was assigned to the Company's Other segment. During the year ended April 30, 2025, the Company recorded measurement period adjustments related to its acquisition of Kamco Supply Corporation and affiliates.

Interim impairment test. During the three months ended January 31, 2025, the Company recognized a \$42.5 million non-cash impairment charge to write off a portion of the goodwill assigned to its Ames reporting unit in conjunction with an interim goodwill impairment test. This charge is included in impairment of goodwill in the Consolidated Statement of Operations and Comprehensive Income for the year ended April 30, 2025. After analysis of a number of factors, including budgeted-to-actual performance, a downward revision to forecasted future cash flows and the prior year excess of fair value over carrying value, the Company determined it was appropriate to perform an interim goodwill impairment test as of January 31, 2025. The primary factor contributing to the impairment was a decrease in the reporting unit's forecasted future cash flows, primarily due to softness in the markets the reporting unit operates in stemming from high interest rates and other economic factors as well as delay in the projected timing of a recovery. Also contributing was an increase in the discount rate and a decrease in market multiples. The impairment charge was equal to the excess of the reporting unit's carrying value

over its fair value. As of April 30, 2025, the Company had \$65.3 million of remaining goodwill assigned to its Ames reporting unit.

The Company estimated the fair value of its Ames reporting unit based on a weighting of the income and market approaches. These models use significant unobservable inputs, or Level 3 inputs, as defined by the fair value hierarchy. Under the income approach, the Company calculated the fair value of the reporting unit based on the present value of estimated cash flows using a discounted cash flow method. The significant assumptions used in the discounted cash flow method include internal forecasts and projections developed by management for planning purposes, available industry/market data, discount rates and the growth rate to calculate the terminal value. Under the market approach, fair value is estimated using the guideline company method. The Company selects guideline companies in the industry in which each reporting unit operates. The Company primarily uses EBITDA multiples based on the multiples of the selected guideline companies.

The Company also performed a quantitative assessment of the Ames reporting unit indefinite-lived intangible asset and performed a recoverability test of the Ames reporting unit definite-lived intangible assets, both of which did not indicate an impairment.

Annual impairment test. The annual impairment test during the fourth quarter of fiscal 2025 indicated that the fair value of the Company’s reporting units exceeded their carrying values. The Company identified ten reporting units for evaluating goodwill for the fiscal 2025 annual impairment test, which were Central, Midwest, New York, Northeast, Southern, Southeast, Southwest, Western, Canada and Ames. Each of these reporting units constitutes a business for which discrete financial information is available and segment management regularly reviews the operating results. The Company evaluates its reporting units on an annual basis.

The Company performed its fiscal 2025 annual goodwill test using a qualitative approach. Based on the qualitative analysis, the Company determined to perform a quantitative test for its New York reporting unit. The quantitative impairment test indicated that the fair value of the Company’s New York reporting unit exceeded its carrying value. For all other reporting units, the Company noted no factors from the qualitative assessment that were reasonably likely to cause the fair values to be less than their carrying values and therefore concluded that goodwill was not impaired.

The Company estimates the fair values of its reporting units based on weighting of the income and market approaches. These models use significant unobservable inputs, or Level 3 inputs, as defined by the fair value hierarchy. Under the income approach, the Company calculates the fair value of the reporting unit based on the present value of estimated cash flows using a discounted cash flow method. The significant assumptions used in the discounted cash flow method include internal forecasts and projections developed by management for planning purposes, available industry/market data, discount rates and the growth rate to calculate the terminal value. Under the market approach, the fair value is estimated using the guideline company method. The Company selects guideline companies in the industry in which each reporting unit operates. The Company primarily uses EBITDA multiples based on the multiples of the selected guideline companies.

Intangible Assets

The following tables present the components of the Company’s definite-lived intangible assets:

	Estimated Useful Lives (years)	Weighted Average Amortization Period	April 30, 2025		
			Gross Carrying Amount	Accumulated Amortization	Net Carrying Value
			(dollars in thousands)		
Customer relationships	5 - 15	12.8	\$ 740,425	\$ (409,002)	\$ 331,423
Definite-lived trade names	5 - 20	15.4	155,906	(42,598)	113,308
Developed technology	5 - 10	6.9	8,334	(6,125)	2,209
Other	3 - 10	5.5	8,070	(2,661)	5,409
Definite-lived intangible assets		13.1	\$ 912,735	\$ (460,386)	\$ 452,349
Indefinite-lived intangible assets					84,367
Total intangible assets, net					\$ 536,716

	Estimated Useful Lives (years)	Weighted Average Amortization Period	April 30, 2024		
			Gross Carrying Amount	Accumulated Amortization	Net Carrying Value
			(dollars in thousands)		
Customer relationships	5 - 15	12.8	\$ 695,411	\$ (395,117)	\$ 300,294
Definite-lived trade names	5 - 20	15.4	143,267	(32,613)	110,654
Developed technology	5 - 10	6.9	8,249	(5,843)	2,406
Other	3 - 10	5.6	6,142	(1,175)	4,967
Definite-lived intangible assets		13.1	\$ 853,069	\$ (434,748)	\$ 418,321
Indefinite-lived intangible assets					84,367
Total intangible assets, net					\$ 502,688

The Company’s indefinite-lived intangible assets, other than goodwill, consist of trade names that had a carrying amount of \$84.4 million as of April 30, 2025 and 2024. In connection with the Company’s annual impairment test during the fourth quarter of fiscal 2025, the Company performed a quantitative assessment of the carrying value of its indefinite-lived intangible assets. Based on the Company’s assessment, the Company concluded there was no impairment of its indefinite-lived intangible assets.

Definite-lived intangible assets are amortized over their estimated useful lives. The Company amortizes its customer relationships using an accelerated method to match the estimated cash flow generated by such assets and amortizes its other

definite-lived intangibles using the straight-line method because a pattern to which the expected benefits will be consumed or otherwise used up could not be reliably determined. Amortization expense related to definite-lived intangible assets was \$81.1 million, \$64.2 million and \$65.7 million during the years ended April 30, 2025, 2024 and 2023, respectively, and is recorded in depreciation and amortization expense in the Consolidated Statements of Operations and Comprehensive Income.

During the year ended April 30, 2025, the Company wrote off fully amortized customer relationships with a carrying amount and accumulated amortization of \$54.0 million and fully amortized trade names with a carrying amount and accumulated amortization of \$0.3 million.

The following table summarizes the estimated future amortization expense for definite-lived intangible assets. Actual amortization expense to be reported in future periods could differ materially from these estimates as a result of acquisitions, changes in useful lives, foreign currency exchange rate fluctuations and other relevant factors.

Year Ending April 30,	(in thousands)
2026	\$ 74,340
2027	66,593
2028	58,006
2029	50,326
2030	43,514
Thereafter	159,570
Total	\$ 452,349

[XML 27 R13.htm IDEA: XBRL DOCUMENT](#)

Other Accrued Expenses and Current Liabilities

[Accounts Payable and Accrued Liabilities, Current \[Abstract\]](#)

[Other Accrued Expenses and Current Liabilities](#)

**12 Months Ended
Apr. 30, 2025**

Other Accrued Expenses and Current Liabilities

The Company’s other accrued expenses and current liabilities consisted of the following:

	April 30,	
	2025	2024
	(in thousands)	
Insurance related liabilities	\$ 25,832	\$ 18,822
Customer rebates payable	20,649	19,513
Sales taxes payable	17,973	19,037
Income taxes payable	3,128	2,360
Reserve for sales returns	9,066	9,804
Accrued interest	9,532	10,425
Other	41,216	31,243
Total other accrued expenses and current liabilities	\$ 127,396	\$ 111,204

[XML 28 R14.htm IDEA: XBRL DOCUMENT](#)

Long-Term Debt

[Debt Disclosure](#)

[\[Abstract\]](#)

[Long-Term Debt](#)

Long-Term Debt

The Company’s long-term debt consisted of the following:

	April 30,	
	2025	2024
	(in thousands)	
Term Loan Facility	\$ 492,515	\$ 497,503
Unamortized discount and deferred financing costs on Term Loan Facility	(5,317)	(6,406)
ABL Facility	225,478	270,000
Senior Notes	350,000	350,000
Unamortized discount and deferred financing costs on Senior Notes	(2,741)	(3,426)
Finance lease obligations	193,655	168,738
Installment notes at fixed rates up to 5.0%, due in monthly and annual installments through 2029	10,756	4,170
Unamortized discount on installment notes	—	(4)
Carrying value of debt	1,264,346	1,280,575
Less current portion	57,901	50,849
Long-term debt	\$ 1,206,445	\$ 1,229,726

Term Loan Facility

The Company’s wholly owned subsidiaries, GYP Holdings II Corp., as parent guarantor (in such capacity, “Holdings”), and GYP Holdings III Corp., as borrower (in such capacity, the “Borrower” and, together with Holdings and the Subsidiary Guarantors (as defined below), the “Loan Parties”), have a senior secured first lien term loan facility (the “Term Loan Facility”). The indebtedness and obligations under the Term Loan Facility are secured by a first-priority security interest in substantially all of the fixed assets of the Company and its subsidiaries (including the Company’s indirect Canadian subsidiaries)

and a second-priority security interest in substantially all of the current assets of the Company and its subsidiaries (including the Canadian Subsidiaries), subject to exclusions as set forth in the Term Loan Facility and related loan documents. As of April 30, 2025, the applicable rate of interest was 6.57%.

On May 12, 2023, the Company amended the Term Loan Facility to provide refinancing term loans in the aggregate principal amount of \$500.0 million, the net proceeds of which were used, together with cash on hand, to refinance the then outstanding borrowings under the Term Loan Facility in the principal amount of \$499.5 million and pay related fees. The amendment also amended the Term Loan Facility to, among other things, (i) replace Credit Suisse with JPMorgan as the administrative agent and collateral agent, (ii) extend the maturity date by seven years from the date of the amendment to May 12, 2030 and (iii) modify certain thresholds, baskets and amounts referenced therein. The amended Term Loan Facility bears interest at a floating rate per annum of SOFR plus 3.00%. The Company recorded a write-off of debt discount and deferred financing fees of \$1.4 million, which is included in write-off of debt discount and deferred financing fees in the Consolidated Statement of Operations and Comprehensive Income for the year ended April 30, 2024.

The amended Term Loan Facility permits the Borrower to add one or more incremental term loans up to (1) a fixed amount equal to the greater of (x) \$500.0 million and (y) 100% of consolidated EBITDA for the most recently ended four fiscal quarter period plus (2) additional amounts subject to a secured first lien leverage ratio test not to exceed 3.50:1.00. The Company is required to make scheduled quarterly payments of \$1.3 million, or 0.25% of the aggregate principal amount of the Term Loan Facility, with the balance due May 12, 2030. Provided that the individual affected lenders agree accordingly, the maturities of the Term Loan Facility may, upon the Borrower’s request and without the consent of any other lender, be extended. GYP Holdings II Corp., the sole entity between Borrower and the financial reporting entity, is a holding company with no other operations, assets, liabilities or cash flows other than through its ownership of the Borrower and its operating subsidiaries.

On February 2, 2024, the Company amended its Term Loan Facility to reduce the interest rate applicable to the outstanding borrowings under the Term Loan Facility. The applicable rate for term Secured Overnight Financing Rate

(“SOFR”) loans under the Term Loan Facility was reduced from a floating rate per annum of Term SOFR (as defined in the Term Loan Facility) plus 3.00% to a floating rate per annum of Term SOFR plus 2.25%, and the applicable rate for base rate loans under the Term Loan Facility was reduced from a floating rate per annum of the Base Rate (as defined in the Term Loan Facility) plus 2.00% to a floating rate per annum of the Base Rate plus 1.25%. The other material terms of the Term Loan Facility remain unchanged. The Company recorded a write-off of debt discount and deferred financing fees of \$0.7 million, which is included in write-off of debt discount and deferred financing fees in the Consolidated Statement of Operations and Comprehensive Income for the year ended April 30, 2024.

Asset Based Lending Facility

The Company has an asset based lending facility (“ABL Facility”) that provides for aggregate revolving commitments of \$950.0 million. GYP Holdings III Corp. is the lead borrower (in such capacity, the “Lead Borrower”). Extensions of credit under the ABL Facility are limited by a borrowing base calculated periodically based on specified percentages of the value of eligible inventory and accounts receivable, subject to certain reserves and other adjustments.

At the Company’s option, the interest rates applicable to the loans under the ABL Facility are based on SOFR or base rate plus, in each case, an applicable margin. The margins applicable for each elected interest rate are subject to a pricing grid, as defined in the ABL Facility agreement, based on average daily availability for the most recent fiscal quarter. The ABL Facility also contains an unused commitment fee. As of April 30, 2025, the weighted average interest rate on borrowings was 5.85%.

On May 23, 2024, we amended our ABL Facility to replace the Canadian Dollar Offered Rate (CDOR) as the benchmark rate for borrowings under the Canadian revolving credit subfacility with the Canadian Overnight Repo Rate Average (CORRA).

As of April 30, 2025, the Company had available borrowing capacity of \$631.3 million under the ABL Facility. The ABL Facility matures on December 22, 2027. The ABL Facility contains a cross-default provision with the Term Loan Facility.

Terms of the ABL Facility and Term Loan Facilities

Collateral

The ABL Facility is collateralized by (a) first priority perfected liens on the following assets of the Loan Parties (including the Canadian Subsidiaries): (i) accounts receivable; (ii) inventory; (iii) deposit accounts; (iv) cash and cash equivalents; (v) tax refunds and tax payments; (vi) chattel paper; and (vii) documents, instruments, general intangibles, securities accounts, books and records, proceeds and supporting obligations related to each of the foregoing, subject to certain exceptions (collectively, “ABL Priority Collateral”); and (b) second priority perfected liens on the remaining assets of the Loan Parties not constituting ABL Priority Collateral, subject to customary exceptions (collectively, “Term Priority Collateral”) and excluding real property.

The Term Loan Facility is collateralized by (a) first priority liens on the Term Priority Collateral (including certain material real property) and (b) second priority liens on the ABL Priority Collateral, subject to customary exceptions.

Prepayments

The Term Loan Facility may be prepaid at any time. Under certain circumstances and subject to certain exceptions, the Term Loan Facility will be subject to mandatory prepayments in an amount equal to:

- 100% of the net proceeds of certain asset sales and issuances or incurrences of nonpermitted indebtedness; and
- 50% of annual excess cash flow for any fiscal year, such percentage to decrease to 25% or 0% depending on the attainment of certain total leverage ratio targets.

As of April 30, 2025, there was no prepayment required related to excess cash flow.

The ABL Facility may be prepaid at the Company’s option at any time without premium or penalty and will be subject to mandatory prepayment if the outstanding ABL Facility exceeds the lesser of (i) the borrowing base and (ii) the aggregate amount of commitments. Mandatory prepayments do not result in a permanent reduction of the lenders’ commitments under the ABL Facility.

Guarantees

Holdings guarantees the payment obligations under the ABL Facility and the Term Loan Facility. Certain of Holdings’ subsidiaries (i) guarantee the payment obligations under the Term Loan Facility (in such capacity, the “Subsidiary Guarantors”) and (ii) are co-borrowers under the ABL Facility.

Covenants

The ABL Facility and Term Loan Facility contain a number of covenants that limit the Company’s ability and the ability of the Company’s restricted subsidiaries, as described in the respective credit agreement, to incur more indebtedness; pay dividends, redeem or repurchase stock or make other distributions; make investments; create restrictions on the ability of our restricted subsidiaries to pay dividends to us or make other intercompany transfers; create liens securing indebtedness; transfer or sell assets; merge or consolidate; enter into certain transactions with our affiliates; and prepay or amend the terms of certain indebtedness. The Company was in compliance with all covenants under the ABL Facility and Term Loan Facility as of April 30, 2025.

Events of Default

The ABL Facility and Term Loan Facility also provide for customary events of default, including non-payment of principal, interest or fees, violation of covenants, material inaccuracy of representations or warranties, specified cross-default to other material indebtedness, certain bankruptcy events, certain ERISA events, material invalidity of guarantees or security interest, material judgments and changes of control.

Senior Notes

The Company has \$350.0 million of senior notes (“Senior Notes”) outstanding. The Senior Notes bear interest at 4.625% per annum and mature on May 1, 2029. Interest is payable semi-annually in arrears on May 1 and November 1.

The Senior Notes are general senior unsecured obligations, rank equally in right of payment with all existing and future senior indebtedness of the Company, including the Term Loan Facility and ABL Facility, and are senior in right of payment to any existing and future subordinated indebtedness of the Company. The Senior Notes and the related guarantees are effectively subordinated to all existing and future secured indebtedness of the Company and the Company’s subsidiaries guaranteeing the notes, including indebtedness under the Term Loan Facility and the ABL Facility, to the extent of the value of the assets securing such indebtedness. The Senior Notes and the related guarantees are structurally subordinated to all of the existing and future indebtedness and other liabilities of the Company’s subsidiaries that do not guarantee the Senior Notes.

The Company may redeem some or all the Senior Notes at any time on or after May 1, 2024, at the redemption prices set forth in the indenture, plus accrued and unpaid interest up to, but not including, the redemption date. If the Company sells certain assets or consummates certain change in control transactions, the Company will be required to make an offer to repurchase the Senior Notes.

The indenture contains certain covenants that, among other things, limit the Company’s ability and the ability of its restricted subsidiaries to incur additional indebtedness, make certain dividends, repurchase Company stock or make other distributions, make certain investments, create liens, transfer or sell assets, merge or consolidate, and enter into transactions with the Company’s affiliates. Such covenants are subject to important exceptions and qualifications set forth in the indenture. The indenture also contains certain customary events of default, including failure to make payments in respect of the principal amount of the Senior Notes, failure to make payments of interest on the Senior Notes when due and payable, failure to comply with certain covenants and agreements and certain events of bankruptcy or insolvency.

Installment Notes

The Company’s installment notes include notes for the payout of stock appreciation rights, deferred compensation and redeemable noncontrolling interests. See Note 13, “Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests.”

Debt Maturities

As of April 30, 2025, the maturities of existing long-term debt and finance leases were as follows:

Year Ending April 30,	Term Loan Facility		ABL Facility		Senior Notes		Finance Leases		Installment Notes		Total
	(in thousands)										
2026	\$	4,988	\$	—	\$	—	\$	49,333	\$	3,580	\$ 57,901
2027		4,988		—		—		45,869		2,131	52,988
2028		4,988		225,478		—		39,812		2,057	272,335
2029		4,988		—		—		29,637		2,000	36,625
2030		4,988		—		350,000		19,539		988	375,515
Thereafter		467,575		—		—		9,465		—	477,040
	\$	492,515	\$	225,478	\$	350,000	\$	193,655	\$	10,756	\$ 1,272,404

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Leases
[Lessee Disclosure](#)
[\[Abstract\]](#)
[Leases](#)

12 Months Ended
Apr. 30, 2025

Leases

The components of lease expense were as follows:

	Year Ended April 30,		
	2025	2024	2023
	(in thousands)		
Finance lease cost:			
Amortization of right-of-use assets	\$ 34,710	\$ 29,222	\$ 24,501
Interest on lease liabilities	11,361	7,988	7,187
Operating lease cost	82,774	65,804	57,093
Variable lease cost	15,715	16,686	19,699
Total lease cost	\$ 144,560	\$ 119,700	\$ 108,480

Operating lease cost, including variable lease cost, is included in selling, general and administrative expenses; amortization of finance ROU assets is included in depreciation and amortization; and interest on finance lease liabilities is included in interest expense in the Consolidated Statements of Operations and Comprehensive Income.

Supplemental cash flow information related to leases was as follows:

	Year Ended April 30,		
	2025	2024	2023
	(in thousands)		
Cash paid for amounts included in the measurement of lease liabilities			
Operating cash flows from operating leases	\$ 80,185	\$ 64,117	\$ 56,269
Operating cash flows from finance leases	11,361	7,988	7,187
Financing cash flows from finance leases	46,720	41,786	35,845
Right-of-use assets obtained in exchange for lease obligations			
Operating leases(a)	120,479	112,618	73,083
Finance leases	71,001	77,495	59,720

(a) Includes operating lease ROU assets obtained in acquisitions. See Note 2, "Business Combinations" for more information on business combinations.

Other information related to leases was as follows:

	April 30,	
	2025	2024
	(in thousands)	
Finance leases included in property and equipment		
Property and equipment	\$ 356,417	\$ 289,707
Accumulated depreciation	(106,103)	(78,170)
Property and equipment, net	\$ 250,314	\$ 211,537
Weighted-average remaining lease term (years)		
Operating leases	7.2	6.9
Finance leases	4.2	4.0
Weighted-average discount rate		
Operating leases	6.9 %	6.3 %
Finance leases	6.1 %	5.7 %

Future minimum lease payments under non-cancellable leases as of April 30, 2025 were as follows:

Year Ending April 30,	Finance	Operating
	(in thousands)	
2026	\$ 59,496	\$ 74,693
2027	53,310	69,373
2028	44,657	59,431
2029	32,267	51,509
2030	20,616	40,403
Thereafter	9,667	140,468
Total lease payments	220,013	435,877
Less imputed interest	26,358	102,179
Total	\$ 193,655	\$ 333,698

Leases

The components of lease expense were as follows:

	Year Ended April 30,		
	2025	2024	2023
	(in thousands)		
Finance lease cost:			
Amortization of right-of-use assets	\$ 34,710	\$ 29,222	\$ 24,501
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Finance leases	71,001	77,495	59,720

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Property and equipment	\$ 356,417	\$ 289,707
Accumulated depreciation	(106,103)	(78,170)
Property and equipment, net	\$ 250,314	\$ 211,537
Weighted-average remaining lease term (years)		
Operating leases	7.2	6.9
Finance leases	4.2	4.0
Weighted-average discount rate		
Operating leases	6.9 %	6.3 %
Finance leases	6.1 %	5.7 %

Future minimum lease payments under non-cancellable leases as of April 30, 2025 were as follows:

Year Ending April 30,	Finance	Operating
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2027	53,310	69,373
2028	44,657	59,431
2029	32,267	51,509
2030	20,616	40,403
Thereafter	9,667	140,468
Total lease payments	220,013	435,877
Less imputed interest	26,358	102,179
Total	\$ 193,655	\$ 333,698

The Company maintains a 401(k) defined contribution retirement plan for its employees. Participants are allowed to choose from a selection of mutual funds to designate how both employer and employee contributions are invested. Under the plan, the Company matches 50% of each employee's contributions on the first 4% of the employee's compensation contributed. The Company contributed \$10.5 million, \$8.9 million and \$7.8 million, during the years ended April 30, 2025, 2024 and 2023, respectively.

[XML 31 R17.htm](#) IDEA: XBRL DOCUMENT

Income Taxes

12 Months Ended
Apr. 30, 2025

Income Taxes

The following table presents the components of income before taxes for the years ended April 30, 2025, 2024 and 2023:

	Year Ended April 30,		
	2025	2024	2023
	(in thousands)		
United States	\$ 158,770	\$ 347,309	\$ 392,299
Foreign	15,525	26,857	55,204
Income before taxes	\$ 174,295	\$ 374,166	\$ 447,503

The following table presents the components of the provision for income taxes for the years ended April 30, 2025, 2024 and 2023:

	Year Ended April 30,		
	2025	2024	2023
	(in thousands)		
Current			
Federal	\$ 40,773	\$ 63,306	\$ 76,532
Foreign	12,495	8,235	16,727
State	14,186	22,861	21,033
Total Current	67,454	94,402	114,292
Deferred			
Federal	(1,057)	5,446	3,315
Foreign	(7,045)	(3,569)	(3,705)
State	(526)	1,808	610
Total Deferred	(8,628)	3,685	220
Total provision for income taxes	\$ 58,826	\$ 98,087	\$ 114,512

The following table summarizes the significant differences between the U.S. federal statutory tax rate and the Company's effective tax rate:

	Year Ended April 30,		
	2025	2024	2023
	(in thousands)		
Federal income taxes at statutory rate	\$ 36,588	\$ 78,538	\$ 93,976
State income taxes, net of federal income tax benefit	11,612	19,008	16,847
Impact of foreign rate differences	923	(1,672)	1,052
Net change in valuation allowance	(693)	954	443
Equity-based compensation	(2,086)	(3,024)	(1,942)
Other permanent items	3,219	3,704	2,670
GILTI	132	39	1,452
Goodwill impairment	8,915	—	—
Other	216	540	14
Total provision for income taxes	\$ 58,826	\$ 98,087	\$ 114,512

The tax effects of temporary differences, which give rise to deferred income taxes are as follows:

	April 30,	
	2025	2024
	(in thousands)	
Deferred income tax assets:		
Allowances on accounts and notes receivable	\$ 4,399	\$ 5,973
Accrued payroll and related costs	2,973	2,606
Insurance reserves	6,678	4,568
Inventory costs	6,181	6,495
Deferred compensation	10,338	10,043
Equity compensation	4,172	3,903
Acquisition related costs	1,812	1,454
Net operating loss carry-forwards	1,645	1,928
Disallowed interest expense	2,114	2,097
Investment in partnerships	32,751	30,449
Operating lease liability	83,581	63,151
Other deferred tax assets, net	4,934	4,382
Total deferred income tax assets	161,578	137,049
Less: Valuation allowance	(11,801)	(12,541)
Total deferred income tax assets, net of valuation allowance	149,777	124,508
Deferred income tax liabilities:		
Amortization of intangible assets	(55,963)	(41,663)
Operating lease right-of-use assets	(80,251)	(61,283)
Depreciation	(64,167)	(57,667)
Derivative instruments	(130)	(2,780)
Other deferred tax liabilities, net	(1,181)	(1,923)
Total deferred income tax liabilities	(201,692)	(165,316)
Deferred income tax liabilities	\$ (51,915)	\$ (40,808)

GILTI. The Company is subject to current tax on global intangible low-taxed income ("GILTI") earned by certain foreign subsidiaries. The FASB Staff Q&A, Topic 740 No. 5, Accounting for Global Intangible Low-Taxed Income, states that an entity can make an accounting policy election to either recognize deferred taxes for temporary differences expected to reverse as GILTI in future years or provide for the tax expense related to GILTI in the year the tax is incurred. The Company has elected to recognize the tax on GILTI as a period expense in the period the tax is incurred.

As of April 30, 2025, the Company's assertion has not changed from the year ended April 30, 2024 that it does not intend to permanently reinvest its accumulated earnings in its non-U.S. subsidiaries and will continue to periodically distribute the earnings on an as needed basis. The Company does not anticipate significant tax consequences from any future distributions.

NOLs. During recent tax years, the Company generated certain state net operating loss carry-forwards which are available for use against taxable income in each respective state. The Company had gross state net operating losses available for carry-forward of \$34.5 million and \$37.4 million as of April 30, 2025 and 2024, respectively, which expire beginning in 2032.

Valuation allowance. Deferred tax assets and liabilities are computed by applying the federal and state income tax rates in effect to the gross amounts of temporary differences and other tax attributes, such as net operating loss carry-forwards. As of each reporting date, the Company considers new evidence, both positive and negative, that could affect the future realization of deferred tax assets. Valuation allowances are established if management believes that it is more likely than not the related tax benefits will not be realized. The valuation allowance as of April 30, 2025 and 2024 primarily relates to a portion of the outside basis difference that was created as a result of the impairment of goodwill recognized during the year ended April 30, 2020 and state disallowed interest carryforwards. The state disallowed interest carryforwards do not expire.

Uncertain tax positions. The Company recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. The Company's policy for recording penalties and interest associated with uncertain tax positions is to record such items as a component of selling, general and administrative expenses. The Company had no reserve for uncertain tax positions as of April 30, 2025 and 2024.

As of April 30, 2025, the tax years ended April 30, 2022 through 2024 remain subject to examination by the U.S. Internal Revenue Service. As of April 30, 2025, the tax years ended April 30, 2022 and 2024 remain subject to examination by the Barbados Revenue Authority and the tax years ended April 30, 2022 through 2024 remain subject to examination by the Canada Revenue Agency. In states in which the Company conducts business, the statute of limitation periods for examination generally vary from three to four years. Net operating losses dating back to 2010 are still being carried forward and remain subject to examination by the taxing authorities. The Company regularly assesses the potential outcomes of future examinations to ensure the Company's provision for income taxes is sufficient. The Company recognizes liabilities based on estimates of whether additional taxes will be due and believes that no liability for uncertain tax position is necessary as of April 30, 2025 and 2024.

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Stockholders' Equity

12 Months Ended
Apr. 30, 2025

Stockholders' Equity

Share Repurchase Program

On December 2, 2024, the Company's Board of Directors approved a new share repurchase program authorizing the Company to repurchase up to \$250.0 million of its outstanding common stock (such new repurchase program, the "2024 Repurchase Plan"). The 2024 Repurchase Plan replaces the Company's previous share repurchase authorization of \$250.0 million. The Company may conduct repurchases under the 2024 Repurchase Plan through a variety of methods, which may include open market transactions, block trades, accelerated share repurchases, under trading plans in accordance with SEC Rule 10b5-1, in privately negotiated transactions or in any combination of such methods, in each case in compliance with Rule 10b-18 under the Exchange Act. The timing and amount of any purchases of our common stock are subject to a variety of factors, including, but not limited to, our liquidity, credit availability, general business and market conditions, stock price, our debt covenants and the availability of alternative investment opportunities. The 2024 Repurchase Program does not obligate the Company to acquire any amount of common stock, and it may be suspended or terminated at any time at the Company's discretion. As of April 30, 2025, the Company had \$192.0 million of remaining repurchase authorization under its stock repurchase program.

Share repurchases in excess of issuances are subject to a 1% excise tax. The Company includes the applicable excise tax as part of the cost basis of the shares acquired and records the taxes as a liability in accrued expenses and other liabilities in the Consolidated Balance Sheet.

Shares repurchased pursuant to the Company's share repurchase program are retired. The Company's accounting policy related to its share repurchases is to reduce its common stock based on the par value of the shares and charge any excess of cost over par value to additional paid-in capital. The following table presents share repurchase activity for the years ended April 30, 2025, 2024 and 2023.

	Year Ended April 30,			
	2025		2024	
			2023	
Amount repurchased pursuant to repurchase program	\$	164,144	\$	115,644
Excise taxes on repurchases		1,358		795
Repurchases of common stock	\$	165,502	\$	116,439
				\$
				110,657
				119
				110,776

Number of shares repurchased	1,925	1,702	2,271

Accumulated Other Comprehensive Income (Loss)

The following table sets forth the changes to accumulated other comprehensive income (loss), net of tax, by component for the years ended April 30, 2025, 2024 and 2023:

	Foreign Currency Translation	Intra-Entity Transactions That Are of a Long-Term Investment Nature	Derivative Financial Instruments	Accumulated Other Comprehensive Income (Loss)
	(In thousands)			
Balances as of April 30, 2022	\$ (5,041)	\$ —	\$ (1,002)	\$ (6,043)
Other comprehensive loss before reclassification	(30,088)	—	(776)	(30,864)
Reclassification to earnings from accumulated other comprehensive income (loss)	—	—	1,778	1,778
Balances as of April 30, 2023	(35,129)	—	—	(35,129)
Other comprehensive income (loss) before reclassification	58	(4,929)	11,365	6,494
Reclassification to earnings from accumulated other comprehensive income (loss)	—	—	(2,884)	(2,884)
Balances as of April 30, 2024	(35,071)	(4,929)	8,481	(31,519)
Other comprehensive loss before reclassification	(355)	(1,958)	(5,953)	(8,266)
Reclassification to earnings from accumulated other comprehensive income (loss)	—	—	(2,148)	(2,148)
Balances as of April 30, 2025	\$ (35,426)	\$ (6,887)	\$ 380	\$ (41,933)

Other comprehensive income (loss) before reclassification on derivative instruments for the years ended April 30, 2025, 2024 and 2023 is net of tax of \$1.9 million, \$3.7 million and \$0.3 million, respectively. Reclassification to earnings from accumulated other comprehensive income (loss) on derivative instruments for the years ended April 30, 2025, 2024 and 2023 is net of tax of \$0.7 million, \$0.9 million and \$0.6 million, respectively. Other comprehensive loss before reclassification on intra-entity transactions that are of a long-term investment nature for the years ended April 30, 2025 and 2024 is net of tax of \$0.7 million and \$1.6 million, respectively.

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[Equity-Based Compensation](#)
[Share-Based Payment Arrangement \[Abstract\]](#)
[Equity-Based Compensation](#)

Equity-Based Compensation

General

The Company has granted options and restricted stock units to employees and non-employee directors to purchase the Company’s common stock under various stock incentive plans. The plans are administered by a committee of the Board of Directors, which determines the terms of the awards granted. The committee may grant various forms of equity-based incentive compensation, including stock options, stock appreciation rights, restricted stock, restricted stock units and performance awards, among others. Stock options are granted with an exercise price equal to the closing market value of GMS common stock on the date of grant, have a term of ten years, and vest over terms of three to four years from the date of grant. Restricted stock units are granted with various vesting terms that range from one to three years from the date of grant. The Company’s current stock incentive plan provides for the issuance of a maximum of 2.4 million shares, of which 1.2 million shares were still available for grant as of April 30, 2025. The Company intends to use authorized and unissued shares to satisfy share award exercises.

Share-based compensation expense related to stock options and restricted stock units was \$14.1 million, \$14.4 million and \$12.2 million during the years ended April 30, 2025, 2024 and 2023, respectively, and is included in selling, general and administrative expenses in the Consolidated Statements of Operations and Comprehensive Income.

Stock Option Awards

The following table presents stock option activity as of and for the year ended April 30, 2025:

	Number of Options	Weighted Average Exercise Price	Weighted Average Remaining Contractual Life (years)	Aggregate Intrinsic Value
	(shares and dollars in thousands)			
Outstanding as of April 30, 2024	968	\$ 41.79	6.7	\$ 49,079
Options granted	135	92.58		
Options exercised	(131)	26.62		
Options forfeited	(15)	67.43		
Outstanding as of April 30, 2025	957	\$ 50.66	6.5	\$ 24,379
Exercisable as of April 30, 2025	670	\$ 38.73	5.6	\$ 23,218
Vested and expected to vest as of April 30, 2025	945	\$ 50.25	6.5	\$ 24,365

The aggregate intrinsic value represents the excess of the Company’s closing stock price on the last trading day of the period over the weighted average exercise price multiplied by the number of options outstanding, exercisable or expected to vest. Options expected to vest are unvested shares net of expected forfeitures. The total intrinsic value of options exercised during the years ended April 30, 2025, 2024 and 2023 was \$7.5 million, \$15.7 million and \$11.5 million, respectively. As of April 30, 2025, there was \$5.7 million of total unrecognized compensation cost related to stock options. That cost is expected to be recognized over a weighted-average period of 1.5 years.

The fair value of stock options granted during the years ended April 30, 2025, 2024 and 2023 was estimated using the Black-Scholes option-pricing model with the following assumptions and resulting weighted average grant date fair value:

	2025	Year Ended April 30, 2024	2023
Volatility	37.53	38.70	45.80
Expected life (years)	6.0	6.0	6.0
Risk-free interest rate	3.95	4.30	2.67
Dividend yield	%	%	%
Grant date fair value	\$ 39.86	\$ 33.33	\$ 25.26

The expected volatility was based on historical and implied volatility. The expected life of stock options was based on a simplified method using the midpoint between the vesting date and the end of the contractual term because the Company’s own historical share option exercise experience does not provide a reasonable basis for estimating expected term. The risk-free rate was based on the U.S. Treasury yield curve in effect at the time of grant for the expected term of the stock option. The expected dividend yield was 0%, as the Company has not declared any common stock dividends to date and does not expect to declare common stock dividends in the near future. The fair value of the underlying common stock at the date of grant was determined based on the value of the Company’s closing stock price on the date of the grant.

Restricted Stock Units

The following table presents restricted stock unit activity for the year ended April 30, 2025:

	Number of Restricted Stock Units	Weighted Average Grant Date Fair Value
	(shares in thousands)	
Outstanding as of April 30, 2024	314	\$ 60.74
Granted	120	92.50
Vested	(174)	58.34
Forfeited	(12)	75.61
Outstanding as of April 30, 2025	248	\$ 77.09

The total fair value of awards vested during the years ended April 30, 2025, 2024 and 2023 was \$16.0 million, \$13.0 million and \$9.0 million, respectively. As of April 30, 2025, there was \$8.1 million of total unrecognized compensation cost related to nonvested restricted stock units. That cost is expected to be recognized over a weighted-average period of 1.2 years.

Employee Stock Purchase Plan

The Company has an employee stock purchase plan (“ESPP”) which allows for qualified employees (as defined therein) to participate in the purchase of shares of the Company’s common stock at a price equal to 90% of the lower of the closing price at the beginning or end of the last day of the purchase period, which is a six-month period ending on December 31 and June 30 of each year. The ESPP authorizes the issuance of a total of 2.0 million shares, of which 1.4 million shares were still available for issuance as of April 30, 2025. Share-based compensation expense related to the ESPP was \$1.5 million, \$1.2 million and \$1.0 million during the years ended April 30, 2025, 2024 and 2023, respectively.

The following table presents the number of shares of the Company’s common stock purchased under the ESPP and average price per share:

	2025	Year Ended April 30, 2024	2023
	(shares in thousands)		
Number of shares purchased under the ESPP	84	89	79
Average purchase price	\$ 71.33	\$ 51.74	\$ 40.47

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[Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests](#)
[Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling](#)

12 Months Ended

Apr. 30, 2025

Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests

The following table presents a summary of changes to the liabilities for stock appreciation rights, deferred compensation and redeemable noncontrolling interests:

	Stock Appreciation Rights	Deferred Compensation (in thousands)	Redeemable Noncontrolling Interests
Balance as of April 30, 2023	\$ 32,432	\$ 2,407	\$ 12,002
Amounts redeemed	(1,810)	(586)	(2,931)
Change in fair value	5,391	239	1,188
Balance as of April 30, 2024	36,013	2,060	10,259
Amounts redeemed	(5,060)	(785)	(3,935)
Change in fair value	2,296	210	1,050
Balance as of April 30, 2025	\$ 33,249	\$ 1,485	\$ 7,374
Classified as current as of April 30, 2024	\$ 11,038	\$ 733	\$ 3,666
Classified as long-term as of April 30, 2024	24,975	1,327	6,593
Classified as current as of April 30, 2025	\$ 20,798	\$ 1,485	\$ 7,374
Classified as long-term as of April 30, 2025	12,451	—	—

Total expense related to these instruments was \$3.6 million, \$6.9 million and \$8.9 million during the years ended April 30, 2025, 2024 and 2023, respectively, and was included in selling, general and administrative expenses in the Consolidated Statements of Operations and Comprehensive Income. Current and long-term liabilities for stock appreciation rights, deferred compensation and redeemable noncontrolling interests are included in other accrued expenses and liabilities and other liabilities, respectively, in the Consolidated Balance Sheets.

The Company uses a lognormal binomial method to determine the fair value of stock appreciation rights, deferred compensation and redeemable noncontrolling interests at redemption date. Significant inputs used in this method include volatility rates, a discount rate, the expected time to redemption of the liabilities, historical values of the book equity of certain subsidiaries and market information for comparable entities. The use of these inputs to derive the fair value of the liabilities at a point in time can result in volatility in the financial statements.

Stock Appreciation Rights

Certain subsidiaries have granted stock appreciation rights to certain employees under which payments are dependent on the appreciation in the book value per share, adjusted for certain provisions, of the applicable subsidiary. Settlements of the awards can be made in a combination of cash or installment notes, generally paid over five years, upon a triggering event. As of April 30, 2025, all stock appreciation rights were vested. Liabilities related to these agreements are classified as share-based liability awards and are measured at fair value.

Deferred Compensation

Subsidiaries' stockholders have entered into other deferred compensation agreements that granted the stockholders a payment based on a percentage in excess of book value, adjusted for certain provisions, upon an occurrence as defined in the related agreements. These instruments are redeemed in cash or installment notes, generally paid in annual installments over the five years following termination of employment. Liabilities related to these agreements are classified as share-based liability awards and are measured at fair value.

Redeemable Noncontrolling Interests

Noncontrolling interests were issued to certain employees of certain of the Company's subsidiaries. The noncontrolling interest awards are subject to mandatory redemption on termination of employment for any reason. These instruments are redeemed in cash or installment notes, generally paid in annual installments over the five years following termination of employment. Under the terms of the employee agreements, the redemption value is determined based on the book value of the subsidiary, as adjusted for certain items. Liabilities related to these agreements are classified as share-based liability awards and are measured at fair value.

Upon the termination of employment or other triggering events including death or disability of the noncontrolling stockholders in the Company's subsidiaries, we have to purchase, or redeem, the noncontrolling interests at either an agreed upon price or a formula value provided in the stockholder agreements. This formula value is typically based on the book value per share of the subsidiary's equity, including certain adjustments.

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12 Months Ended
Apr. 30, 2025

Fair Value Measurements

Assets and Liabilities Measured at Fair Value on a Recurring Basis

The following table presents the estimated carrying amount and fair value of the Company's liabilities measured at fair value on a recurring basis:

	April 30, 20252024	
	(in thousands)	
Assets:		
Interest rate swaps and collars (Level 2)	\$ 527	\$ 11,260
Liabilities:		
Contingent consideration (Level 3)	\$ 28,059	\$ —

Interest rate swaps and collars. The Company had interest rate swap agreements that were effective May 31, 2023 and expired April 30, 2025 with notional amounts totaling \$300.0 million to convert the variable interest rate on a portion of the term loans outstanding to a fixed 1-month SOFR interest rate of 3.899%. The Company also has forward interest rate collars effective April 30, 2025 and expiring April 30, 2029 with notional amounts totaling \$300.0 million. The objective of such hedging instruments is to reduce the variability of interest payment cash flows associated with the variable interest rates under the Term Loan Facility and otherwise hedge exposure to future interest rate fluctuations. The Company believes there have been no material changes in the creditworthiness of the counterparties to these interest rate swaps and believes the risk of nonperformance by each party is minimal. The Company designated the interest rate swaps and collars as cash flow hedges.

As of April 30, 2025, \$0.2 million was classified in prepaid expenses and other current assets and \$0.3 million was classified in other assets in the Consolidated Balance Sheet. The Company recognized gains of \$2.8 million and \$2.9 million in earnings during the years ended April 30, 2025 and April 30, 2024, respectively, related to its interest rate swaps and collars. The Company recognized losses of \$1.8 million in earnings related to prior interest rate swaps during the year ended 2023. These gains and losses are included in interest expense in the Consolidated Statements of Operations and Comprehensive Income and within cash flows from operating activities in the Consolidated Statements of Cash Flows. See Note 11, "Stockholders' Equity," for a reconciliation of the beginning and ending derivative loss in accumulated other comprehensive income. As of April 30, 2025, the Company expects that approximately \$0.2 million of pre-tax earnings will be reclassified from accumulated other comprehensive income (loss) into earnings during the next twelve months.

The fair value of interest rate swaps was determined using Level 2 inputs. The Company obtained the Level 2 inputs from its counterparties. Substantially all of the inputs throughout the full term of the instruments were derived from observable data or are supported by observable levels at which transactions are executed in the marketplace. The fair value of the Company's interest rate swap was determined using widely accepted valuation techniques including a discounted cash flow analysis on the expected cash flows of the derivative. This analysis reflected the contractual terms of the derivatives, including the period to maturity, and used observable market-based inputs, including interest rate curves and implied volatilities.

Contingent consideration. As discussed in Note 2, "Business Combinations," the Company entered into contingent consideration arrangements in connection with its acquisition of Yvon in which the Company will make additional payments to the sellers ranging from zero dollars to a maximum amount of \$33.5 million (\$46.0 million Canadian dollars) based on the purchase volumes of certain customers. The fair value of contingent consideration is determined using a Monte Carlo simulation which uses Level 3 unobservable inputs. The significant unobservable inputs used to calculate the fair value of the contingent consideration include estimated future cash flows, discount rates, and volatility of forecasted revenue. Actual results may differ from the projected results and could have a significant impact on the estimated fair value of the contingent consideration. Additionally, as the liability is stated at present value, the passage of time alone will increase the estimated fair value of the liability each reporting period. Changes in fair value are recorded in other income in the Consolidated Statements of Operations and Comprehensive Income.

The following table presents the changes in the fair value of the Company's Level 3 liabilities during the year ended April 30, 2025:

	Contingent Consideration (in thousands)
Balance as of April 30, 2024	\$ —
Additions	26,348
Change in fair value	1,882
Translation adjustment	(171)
Balance as of April 30, 2025	\$ 28,059

The contingent consideration is classified in the Consolidated Balance Sheet based on expected payment dates. As of April 30, 2025, \$5.7 million of the contingent consideration liability was classified within other accrued expenses and current liabilities in the Consolidated Balance Sheet and \$22.4 million was classified within other liabilities.

Assets and Liabilities Measured at Fair Value on a Nonrecurring Basis

Disclosures are required for certain assets and liabilities that are measured at fair value on a nonrecurring basis in periods after initial recognition. Such measurements of fair value relate primarily to assets and liabilities measured at fair value in connection with business combinations and asset impairments. For more information on business combinations, see Note 2, "Business Combinations." For more information on the goodwill impairment, see Note 5, "Goodwill and Intangible Assets." During the year ended April 30, 2025, the Company recorded \$3.4 million for the impairment of operating lease ROU assets in connection with its strategic cost reduction plan, which is included within selling, general and administrative expense in the Consolidated Statements of Operations and Comprehensive Income. There were no other material long-lived asset impairments during the years ended April 30, 2025, 2024 or 2023.

Fair Value of Debt

The estimated fair value of the Company's Senior Notes was determined based on Level 2 input using observable market prices in less active markets. The carrying amount of the Company's Term Loan Facility and ABL Facility approximates its fair value as the interest rates are variable and reflective of market rates. The following table presents the carrying value and fair value of the Company's Senior Notes:

	April 30, 2025		April 30, 2024	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
	(in thousands)			
Senior Notes	\$ 350,000	\$ 330,012	\$ 350,000	\$ 323,330

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12 Months Ended
Apr. 30, 2025

Commitments and Contingencies

The Company is a defendant in various lawsuits and administrative actions associated with personal injuries, claims of former employees, and other events arising in the normal course of business. As discussed in Note 1, "Business, Basis of Presentation and Summary of Significant Accounting Policies" under the heading "Insurance Liabilities," the Company records liabilities for these claims, as well as assets for amounts recoverable from the insurer, for claims covered by insurance.

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12 Months Ended
Apr. 30, 2025

Segments

General

The Company has one reportable segment, Geographic Divisions. The Company's Geographic Divisions segment derives revenues from customers by providing wallboard, ceilings, steel framing and complementary construction products through its network of distribution centers. The Company's Geographic Divisions segment is made up of nine geographic operating segments, which are Central, Midwest, New York, Northeast, Southern, Southeast, Southwest, Western and Canada. The Company defines operating segments as components of the organization for which discrete financial information is available and operating results are evaluated on a regular basis by the CODM to assess performance and allocate resources. The Company aggregates its nine geographic divisions operating segments into one reportable segment based on similarities between the operating segments' economic characteristics, nature of products sold, production process, type of customer and methods of distribution.

In addition to the Company's reportable segment, the Company's consolidated results include its Ames operating segment and Tool Source Warehouse, Inc. ("Tool Source"). Ames provides specialty trades tools, including automatic taping and finishing ("ATF") tools and related products, to the professional drywall finishing industry through its tool sales, rental and service centers. Tool Source functions primarily as an internal distributor of tools. Ames and Tool Source are included in the Other category below as they do not meet the materiality criteria of Accounting Standards Code 280, "Segment Reporting", and are therefore not disclosed separately as a reportable segment.

The Company's CODM is its Chief Executive Officer. The CODM assesses the Company's performance based on the periodic review of Adjusted EBITDA. Adjusted EBITDA is defined as net income before interest expense, interest income, taxes, depreciation, amortization and certain non-cash or non-recurring items. This measure assists in comparing operating performance across reporting periods on a consistent basis by excluding items that the Company does not believe are indicative of core operating performance.

The CODM considers budget-to-actual and year-over-year variances on a monthly basis when making decisions about allocating resources to the segments. The CODM regularly reviews segment level expense details which include cost of sales and operating expenses when assessing operating segment performance. These categories are the primary segment expenses used by the CODM to assess segment performance. The CODM is not regularly provided and does not evaluate segments using total asset or capital expenditure information and it is therefore not disclosed. No single customer of the Company generated 10% or more of the Company's total net sales during the years ended April 30, 2025, 2024 or 2023. The accounting policies of the operating segments are the same as those described in the summary of significant policies.

Segment Results

The following table presents segment results:

	Year Ended April 30,		
	2025	2024	2023
	(in thousands)		
<i>Geographic Divisions Segment</i>			
Net sales	\$ 5,402,691	\$ 5,374,474	\$ 5,200,268
Less expenses (income):			
Cost of sales (exclusive of depreciation and amortization)	3,740,627	3,665,881	3,548,689
Operating expenses	1,179,379	1,118,784	1,023,789
Other income(a)	(7,274)	(8,731)	(7,625)
Segment Adjusted EBITDA	\$ 489,959	\$ 598,540	\$ 635,415

(a) Includes customer finance charges, credit card surcharges and other miscellaneous income items.

The following tables present reconciliations of net sales and segment Adjusted EBITDA:

	Year Ended April 30,		
	2025	2024	2023
	(in thousands)		
<i>Reconciliation of net sales</i>			
Segment net sales	\$ 5,402,691	\$ 5,374,474	\$ 5,200,268
Other net sales(a)	111,047	127,433	128,984
Consolidated net sales	\$ 5,513,738	\$ 5,501,907	\$ 5,329,252
<i>Reconciliation of Adjusted EBITDA</i>			
Segment Adjusted EBITDA	\$ 489,959	\$ 598,540	\$ 635,415
Other Adjusted EBITDA(a)	10,963	16,914	30,281
Consolidated Adjusted EBITDA	500,922	615,454	665,696
Interest expense	(89,080)	(75,461)	(65,843)
Write-off of debt discount and deferred financing fees	—	(2,075)	—
Interest income	919	1,754	1,287
Depreciation	(83,007)	(69,206)	(61,177)
Amortization	(81,141)	(64,156)	(65,730)
Impairment of goodwill	(42,454)	—	—
Stock appreciation expense(b)	(2,296)	(5,391)	(7,703)
Redeemable noncontrolling interests and deferred compensation(c)	(1,260)	(1,427)	(1,178)
Equity-based compensation(d)	(15,646)	(15,618)	(13,217)
Severance and other permitted costs(e)	(11,851)	(2,628)	(2,788)
Transaction costs (acquisitions and other)(f)	(3,920)	(4,856)	(1,961)
Gain on disposal of assets(g)	5,476	729	1,413
Effects of fair value adjustments to inventory(h)	(485)	(1,633)	(1,123)
Change in fair value of contingent consideration(i)	(1,882)	—	—
Debt transaction costs(j)	—	(1,320)	(173)
Income before taxes	\$ 174,295	\$ 374,166	\$ 447,503

- (a) Represents the Company's non-reportable Ames and Tool Source businesses.
- (b) Represents changes in the fair value of stock appreciation rights.
- (c) Represents changes in the fair values of noncontrolling interests and deferred compensation agreements.
- (d) Represents non-cash equity-based compensation expense related to the issuance of share-based awards.
- (e) Represents severance expenses and other costs permitted in the calculation of Adjusted EBITDA under the ABL Facility and the Term Loan Facility.
- (f) Represents costs related to acquisitions paid to third parties.
- (g) Includes gains from the sale of assets and the sale of the Company's Michigan-based installed insulation contracting business, net of losses and impairments.
- (h) Represents the non-cash cost of sales impact of acquisition accounting adjustments to increase inventory to its estimated fair value.
- (i) Represents the change in fair value of contingent consideration arrangements.
- (j) Represents costs paid to third-party advisors related to debt refinancing activities.

Revenues by Product

The following table presents the Company's net sales to external customers by main product line:

	Year Ended April 30,		
	2025	2024	2023
	(in thousands)		
Wallboard	\$ 2,198,363	\$ 2,263,337	\$ 2,151,505
Complementary products	1,725,908	1,650,689	1,537,617
Steel framing	796,155	892,730	1,011,309
Ceilings	793,312	695,151	628,821
Total net sales	\$ 5,513,738	\$ 5,501,907	\$ 5,329,252

The following table presents additional detail on the Company's net sales of complementary products:

	Year Ended April 30,		
	2025	2024	2023
	(in thousands)		
Tools and fasteners	\$ 345,023	\$ 346,482	\$ 319,466
Insulation	362,175	320,209	293,755
Joint treatment	289,823	265,086	240,988
Lumber	159,675	151,457	147,507
EIFS/stucco	209,668	178,948	145,517
Other	359,544	388,507	390,384
Complementary products	\$ 1,725,908	\$ 1,650,689	\$ 1,537,617

Geographic Information

The following table presents the Company's net sales by major geographic area:

	Year Ended April 30,		
	2025	2024	2023
	(in thousands)		
United States	\$ 4,736,710	\$ 4,815,044	\$ 4,676,558
Canada	777,028	686,863	652,694
Total net sales	\$ 5,513,738	\$ 5,501,907	\$ 5,329,252

The following table presents the Company's property and equipment by major geographic area:

	April 30,	
	2025	2024
	(in thousands)	
United States	\$ 459,608	\$ 425,429
Canada	64,400	46,828
Total property and equipment, net	\$ 524,008	\$ 472,257

[XML 38 R24.htm IDEA: XBRL DOCUMENT](#)

Earnings Per Common Share

Earnings Per Share [Abstract]

Earnings Per Common Share

Earnings Per Common Share

The following table sets forth the computation of basic and diluted earnings per share of common stock:

	Year Ended April 30,		
	2025	2024	2023
	(in thousands, except per share data)		
Net income	\$ 115,469	\$ 276,079	\$ 332,991
Basic earnings per common share:			
Basic weighted average common shares outstanding	38,928	40,229	41,904
Basic earnings per common share	\$ 2.97	\$ 6.86	\$ 7.95
Diluted earnings per common share:			
Basic weighted average common shares outstanding	38,928	40,229	41,904
Add: Common Stock Equivalents	575	677	688
Diluted weighted average common shares outstanding	39,503	40,906	42,592
Diluted earnings per common share	\$ 2.92	\$ 6.75	\$ 7.82

During the years ended April 30, 2025, 2024 and 2023, approximately 0.2 million, 0.2 million and 0.4 million, respectively, stock options and restricted stock units were excluded from the calculation of diluted earnings per share because their effect would have been anti-dilutive. Anti-dilutive securities could be dilutive in future periods.

[XML 39 R25.htm IDEA: XBRL DOCUMENT](#)

Valuation and Qualifying Accounts

SEC Schedule, 12-09, Valuation and Qualifying Accounts [Abstract]

Valuation and Qualifying Accounts

12 Months Ended Apr. 30, 2025

Valuation and Qualifying Accounts

Allowances for Accounts Receivable

	Balance at Beginning of Period	Provision	Charged to Other Accounts(a)	Deductions	Balance at End of Period
	(in thousands)				
Fiscal Year Ended April 30, 2025	\$ (16,930)	\$ (4,120)	\$ 1,132	\$ 6,971	\$ (12,947)
Fiscal Year Ended April 30, 2024	(13,636)	(4,959)	(2,382)	4,047	(16,930)
Fiscal Year Ended April 30, 2023	(9,346)	(6,135)	(1,971)	3,816	(13,636)

(a) Charged to other accounts represents the net (increase) decrease for specifically reserved accounts, as well as the net change in reserves for sales discounts, service charges and sales returns.

Valuation Allowance on Deferred Tax Assets Rollforward

	Balance at Beginning of Period	Additions Charged to Costs and Expenses	Deductions	Balance at End of Period
	(in thousands)			
Fiscal Year Ended April 30, 2025	\$ (12,541)	\$ (247)	\$ 987	\$ (11,801)
Fiscal Year Ended April 30, 2024	(11,708)	(1,008)	175	(12,541)
Fiscal Year Ended April 30, 2023	(11,719)	(443)	454	(11,708)

[XML 40 R26.htm IDEA: XBRL DOCUMENT](#)

Selected Quarterly Financial Data (Unaudited)

Quarterly Financial Information Disclosure [Abstract]

Selected Quarterly Financial Data (Unaudited)

Selected Quarterly Financial Data (Unaudited)

The following table sets forth certain unaudited financial information for each quarter of the years ended April 30, 2025 and 2024. The unaudited quarterly information includes all adjustments (consisting of normal recurring adjustments) that, in the opinion of management, are necessary for the fair presentation of the information presented.

	Year Ended April 30, 2025			
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
	(in thousands, except per share data)			
Net sales	\$ 1,448,456	\$ 1,470,776	\$ 1,260,710	\$ 1,333,796
Gross profit	451,563	461,127	393,090	416,244
Net income (loss)(1)	57,248	53,536	(21,409)	26,094
Per share data				
Weighted average shares outstanding(2):				
Basic	39,542	39,126	38,708	38,317
Diluted	40,226	39,703	38,708	38,813
Net income (loss) per share(2):				
Basic	\$ 1.45	\$ 1.37	\$ (0.55)	\$ 0.68
Diluted	\$ 1.42	\$ 1.35	\$ (0.55)	\$ 0.67

	Year Ended April 30, 2024			
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
	(in thousands, except per share data)			
Net sales	\$ 1,409,600	\$ 1,420,930	\$ 1,258,348	\$ 1,413,029
Gross profit	450,554	458,629	414,720	451,198
Net income	86,830	80,957	51,905	56,387
Per share data				
Weighted average shares outstanding(2):				
Basic	40,749	40,466	39,864	39,830
Diluted	41,477	41,088	40,512	40,539
Net income per share(2):				
Basic	\$ 2.13	\$ 2.00	\$ 1.30	\$ 1.42
Diluted	\$ 2.09	\$ 1.97	\$ 1.28	\$ 1.39

- Net loss for the third quarter of 2025 includes a \$42.5 million non-cash impairment charge to goodwill and a \$7.4 million pre-tax gain on the sale of the Company's Michigan-based installed insulation contracting business.
- Basic and diluted net income per share are computed independently for each of the quarters presented. Therefore, the sum of the quarterly basic and diluted net income per share amounts may not equal annual basic and diluted net income per share amounts.

[XML 41 R27.htm IDEA: XBRL DOCUMENT](#)

Subsequent Events

12 Months Ended Apr. 30, 2025

On June 2, 2025, the Company acquired The Lutz Company, a supplier of complementary products, including EIFS and related cladding supplies, operating from a single location in the Minneapolis, Minnesota metro area.

[XML 42 R28.htm IDEA: XBRL DOCUMENT](#)

Pay vs Performance Disclosure - USD (\$) \$ in Thousands	Apr. 30, 2025	Jan. 31, 2025	Oct. 31, 2024	3 Months Ended Jul. 31, 2024Apr. 30, 2024		Jan. 31, 2024	Oct. 31, 2023	Jul. 31, 2023	12 Months Ended Apr. 30, 2025Apr. 30, 2024Apr. 30, 2023		

Pay vs Performance Disclosure

Net income (loss)	\$ 26,094	\$ (21,409)	\$ 53,536	\$ 57,248	\$ 56,387	\$ 51,905	\$ 80,957	\$ 86,830	\$ 115,469	\$ 276,079	\$ 332,991

[XML 43 R29.htm IDEA: XBRL DOCUMENT](#)

Insider Trading Arrangements	3 Months Ended Apr. 30, 2025

Trading Arrangements, by Individual

Rule 10b5-1 Arrangement Adopted	false
Non-Rule 10b5-1 Arrangement Adopted	false
Rule 10b5-1 Arrangement Terminated	false
Non-Rule 10b5-1 Arrangement Terminated	false

[XML 44 R30.htm IDEA: XBRL DOCUMENT](#)

Insider Trading Policies and Procedures	12 Months Ended Apr. 30, 2025

Insider Trading Policies and Procedures [Line Items]

Insider Trading Policies and Procedures Adopted	true

[XML 45 R31.htm IDEA: XBRL DOCUMENT](#)

Cybersecurity Risk Management and Strategy Disclosure	12 Months Ended Apr. 30, 2025

Cybersecurity Risk Management, Strategy, and Governance [Line Items]

Cybersecurity Risk Management Processes for Assessing, Identifying, and Managing Threats [Text Block] The Company maintains comprehensive policies, procedures, and controls to protect the Company's information systems and related data from cybersecurity threats and incidents. The Company's cybersecurity program is led by its Chief Information Security Officer ("CISO") and supervised by its Chief Information Officer ("CIO"). The Company's cybersecurity program is a component of its overarching enterprise risk management program and interfaces with other functional areas within the Company, including, but not limited to, legal, accounting, risk management, human resources, internal audit, as well as external third-party partners, to identify, understand, and combat potential cybersecurity threats. Our cybersecurity program is aligned with three recognized control frameworks: ISO 27001; 2013, NIST SP 800 - 52; and the Center for Internet Security Top 20 Critical Security Controls. We conduct ongoing and robust testing of our systems, including penetration testing, internal and external audits, tabletop incident response exercises, and an annual Cyber Risk Assessment, the results of which are shared with the Audit Committee.

We provide regular awareness training to our employees and contractors, including periodic phishing tests, to help identify, avoid, and mitigate cybersecurity threats, as well as targeted security training for key departments dealing with sensitive data types.

The Company has engaged a third-party managed detection and response company to monitor the security of its information systems. The Company also maintains a cybersecurity insurance policy and has engaged a third-party incident response consultant and legal counsel.

Cybersecurity Incident Response Process We maintain and actively update our Cybersecurity Incident Response Plan to triage, contain, and mitigate any issues as quickly as possible. Our Cybersecurity Incident Response Plan includes steps to analyze, and as necessary, escalate cybersecurity incidents both internally and with third-party service providers based on the type and severity of the specific incident. Our Cybersecurity Incident Response Policy ensures that our CIO, and, as appropriate, our senior management team, members of our legal staff and outside legal counsel, our disclosure committee, and members of our Audit Committee or Board of Directors are timely informed of and consulted regarding cyber incidents.

Cybersecurity Risk Management Processes Integrated [Flag]	true

Cybersecurity Risk Management Processes Integrated [Text Block]	The Company's cybersecurity program is a component of its overarching enterprise risk management program and interfaces with other functional areas within the Company, including, but not limited to, legal, accounting, risk management, human resources, internal audit, as well as external third-party partners, to identify, understand, and combat potential cybersecurity threats.

Cybersecurity Risk Management Third Party Engaged [Flag]	true

Cybersecurity Risk Materially Affected or Reasonably Likely to Materially Affect Registrant [Flag]	false

Cybersecurity Risk Board of Directors Oversight [Text Block]	The Company's Board of Directors provides ultimate oversight of the Company's cybersecurity risk management. As reflected in the Audit Committee's charter, the Board of Directors has specifically delegated responsibility for oversight of cybersecurity matters to the Audit Committee

Cybersecurity Risk Board Committee or Subcommittee Responsible for Oversight [Text Block]	As reflected in the Audit Committee's charter, the Board of Directors has specifically delegated responsibility for oversight of cybersecurity matters to the Audit Committee.

Cybersecurity Risk Process for Informing Board Committee or Subcommittee Responsible for Oversight [Text Block]	The CIO presents quarterly updates to the Audit Committee on the Company's cyber risks and threats, status of projects to strengthen the Company's information security systems, and emerging threats.

Cybersecurity Risk Role of Management [Text Block]	The CIO presents quarterly updates to the Audit Committee on the Company's cyber risks and threats, status of projects to strengthen the Company's information security systems, and emerging threats. The Company also engages third parties to periodically evaluate and audit aspects of the Company's information security programs, including by conducting vulnerability assessments and penetration testing, and the results of those findings are reported to the Audit Committee and used to help identify potentially material risks and prioritize certain security initiatives.

Cybersecurity Risk Management Positions or Committees Responsible [Flag]	true

Cybersecurity Risk Management Positions or Committees Responsible [Text Block]	The Company's cybersecurity program is led by its Chief Information Security Officer ("CISO") and supervised by its Chief Information Officer ("CIO").

Cybersecurity Risk Management Expertise of Management Responsible [Text Block]	We provide regular awareness training to our employees and contractors, including periodic phishing tests, to help identify, avoid, and mitigate cybersecurity threats, as well as targeted security training for key departments dealing with sensitive data types.

Cybersecurity Risk Process for Informing Management or Committees Responsible [Text Block]	Our Cybersecurity Incident Response Policy ensures that our CIO, and, as appropriate, our senior management team, members of our legal staff and outside legal counsel, our disclosure committee, and members of our Audit Committee or Board of Directors are timely informed of and consulted regarding cyber incidents.

Cybersecurity Risk Management Positions or Committees Responsible Report to Board [Flag]	true

[XML 46 R32.htm IDEA: XBRL DOCUMENT](#)

**[Organization,
Consolidation and
Presentation of
Financial Statements
\[Abstract\]](#)**

**[Principles of
Consolidation](#)**

Principles of Consolidation

The consolidated financial statements present the results of operations, financial position, stockholders' equity and cash flows of the Company and its subsidiaries. All intercompany balances and transactions have been eliminated in consolidation. The results of operations of businesses acquired are included from their respective dates of acquisition.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Foreign Currency Translation

Assets and liabilities of the Company's Canadian subsidiaries are translated at the exchange rate prevailing at the balance sheet date, while income and expenses are translated at average rates for the period. Translation gains and losses are reported as a separate component of stockholders' equity and other comprehensive income. Gains and losses on foreign currency transactions are recognized in the Consolidated Statements of Operations and Comprehensive Income within other income, net.

Reclassifications

Certain amounts in the prior year financial statements have been reclassified to conform to the current year presentation.

Business Combinations

The Company accounts for business combinations by recognizing the assets acquired and liabilities assumed at the acquisition date fair value. In valuing certain acquired assets and liabilities, fair value estimates use Level 3 inputs, including future expected cash flows and discount rates. Goodwill is measured as the excess of consideration transferred over the fair values of the assets acquired and the liabilities assumed. While the Company uses its best estimates and assumptions to value assets acquired and liabilities assumed at the acquisition date, the Company's estimates are inherently uncertain and subject to refinement. As a result, during the measurement period, which may be up to one year from the acquisition date, the Company records adjustments to the assets acquired and liabilities assumed, with the corresponding offset to goodwill. Upon the conclusion of the measurement period, any subsequent adjustments arising from new facts and circumstances are recorded to the Consolidated Statements of Operations and Comprehensive Income. The results of operations of acquisitions are reflected in the Company's Consolidated Financial Statements from the date of acquisition. Transaction costs associated with acquisitions are expensed as incurred and are included as a component of selling, general and administrative expense within the Consolidated Statements of Operations and Comprehensive Income.

Cash and Cash Equivalents

The Company considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. The Company maintains cash at financial institutions in excess of federally insured limits. Though the Company has not experienced any losses on its cash and cash equivalents to date and does not anticipate incurring any losses, there is no assurance that the Company will not experience losses on its cash and cash equivalents.

Trade Accounts Receivable

The Company records accounts and notes receivable net of allowances, including an allowance for expected credit losses. The Company maintains an allowance for estimated losses due to the failure of customers to make required payments, as well as allowances for cash discounts. The Company's estimate of the allowance for expected credit losses is based on an assessment of individual past due accounts, historical loss information, accounts receivable aging and current economic factors and the Company's expectation of future economic conditions. Account balances are written off when the potential for recovery is considered remote. Other receivables primarily include vendor rebate receivables. Other allowances include reserves for cash discounts and reserves for service charges.

The Company routinely assesses the financial strength of its customers and generally does not require collateral. Concentrations of credit risk with respect to trade accounts receivable are limited due to the large number of geographically diverse customers comprising the Company's customer base.

Inventories

Inventories primarily consist of finished goods purchased for resale and include wallboard, ceilings, steel framing and complementary products. Included within complementary products are parts, merchandise and tools held for sale. Inventories are valued at the lower of cost or market (net realizable value). The cost of inventories is determined by the moving average cost method. The Company routinely evaluates inventory for excess or obsolescence and considers factors such as historical usage rates and demand.

Property and Equipment

Property and equipment are recorded at cost less accumulated depreciation. Property and equipment obtained through business combinations are stated at estimated fair value as of the acquisition date. Expenditures for improvements are capitalized, while the costs of maintenance and repairs are charged to operating expense as incurred. Gains and losses related to the sale of property and equipment are recorded in selling, general and administrative expenses in the Consolidated Statements of Operations and Comprehensive Income.

Depreciation expense for property and equipment of U.S. subsidiaries is determined using the straight-line method over the estimated useful lives of the various asset classes. The estimated useful lives of property and equipment are as follows:

Buildings	25 - 39 years
Furniture, fixtures and automobiles	3 - 5 years
Computer hardware and software	3 - 5 years
Warehouse, delivery equipment and tools	3 - 10 years
Leasehold improvements	Shorter of estimated useful life or lease term

Depreciation expense for property and equipment of Canadian subsidiaries is recognized over the estimated useful lives of the various asset classes as follows:

Vehicles and trucks	30% - 40% declining balance
Furniture and fixtures	8% - 20% declining balance
Buildings	4% declining balance
Machinery and equipment	30% declining balance
Leasehold improvements	Straight-line over shorter of estimated useful life or lease term

[Goodwill](#)

Goodwill

Goodwill is the excess of the consideration transferred over the fair value of identifiable net assets acquired in business combinations accounted for under the acquisition method of accounting. The Company does not amortize goodwill. The Company tests its goodwill annually during the fourth quarter of its fiscal year or when events and circumstances indicate goodwill might be impaired. Impairment testing of goodwill is required at the reporting unit level (operating segment or one level below operating segment). The Company may make a qualitative assessment of the likelihood of goodwill impairment to determine whether a detailed quantitative analysis is required. The quantitative impairment test involves comparing the estimated fair values of the Company's reporting units with the reporting units' carrying amounts, including goodwill. If the carrying amount of the reporting unit exceeds its fair value, a goodwill impairment loss is measured as the amount by which a reporting unit's carrying amount exceeds its fair value, not to exceed the carrying amount of goodwill.

[Intangible Assets](#)

Intangible Assets

Intangible assets consist of customer relationships, trade names and other assets acquired in conjunction with the purchases of businesses or purchases of assets from other companies. The Company typically uses an income method to estimate the acquisition date fair value of intangible assets obtained through a business combination, which is based on forecasts of the expected future cash flows attributable to the respective assets. When management determines material intangible assets are acquired in conjunction with the purchase of a business, the Company determines the fair values of the identifiable intangible assets by considering management's own analysis and an independent third-party valuation specialist's appraisal. Intangible assets determined to have definite lives are amortized over their estimated useful lives. Intangible assets determined to have indefinite lives are tested for impairment annually during the fourth quarter of the Company's fiscal year or when events and circumstances indicate that it is more likely than not that the asset is impaired.

[Long-Lived Assets](#)

Long-Lived Assets

The Company evaluates the recoverability of long-lived assets, including property and equipment, operating lease right-of-use ("ROU") assets and definite-lived intangible assets, for impairment when events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Conditions that would necessitate an impairment assessment include a significant decline in the observable market value of an asset, a significant change in the extent or manner in which an asset is used or a significant adverse change that would indicate the carrying amount of an asset or group of assets is not recoverable. For long-lived assets to be held and used, the Company recognizes an impairment loss if the carrying amount is not recoverable through the undiscounted cash flows and measures an impairment loss, if any, based on the difference between the carrying amount and fair value. Long-lived assets held for sale are reported at the lower of cost or fair value less costs to sell and are recorded within prepaid expenses and other current assets in the Consolidated Balance Sheets. The Company classifies assets as held for sale if it commits to a plan to sell the asset within one year and actively markets the asset in its current condition for a price that is reasonable in comparison to its estimated fair value.

[Investments](#)

Investments

The Company accounts for investments in equity securities where it does not have significant influence over the investee using the cost method.

[Leases](#)

Leases

The Company leases certain facilities, distribution and warehouse equipment and fleet of vehicles. The Company's leases have lease terms ranging from one to fifteen years. The Company's facility leases generally contain renewal options for periods ranging from one to five years. The exercise of lease renewal options is typically at the Company's sole discretion. The Company does not recognize ROU assets or lease liabilities for renewal options unless it is determined that the Company is reasonably certain of exercising renewal options at lease inception. Certain of the Company's equipment leases include options to purchase the leased property. The Company's lease agreements do not contain any material restrictive covenants.

The Company determines if an arrangement is a lease at inception and evaluates whether the lease meets the classification criteria of a finance or operating lease. Operating leases are included in operating lease right-of-use assets, current portion of operating lease liabilities and long-term operating lease liabilities in the Consolidated Balance Sheets. Finance leases

are included in property and equipment, current portion of long-term debt and long-term debt in the Consolidated Balance Sheets. Leases with a lease term of 12 months or less at inception are not recorded in the Consolidated Balance Sheets.

Lease ROU assets and lease liabilities are recognized at the commencement date based on the present value of the future lease payments over the lease term. If readily determinable, the rate implicit in the lease is used to discount lease payments to present value. For leases in which the implicit rate is not readily determinable, the Company uses its incremental borrowing rate in determining the present value of future payments. The Company determines its incremental borrowing rate based on the applicable lease terms and the current economic environment. The incremental borrowing rate is estimated to approximate the interest rate on a collateralized basis with similar terms and payments. Lease ROU assets also include any lease payments made in advance and exclude lease incentives and initial direct costs incurred. Some of the Company's lease agreements contain rent escalation clauses (including index-based escalations), rent holidays, capital improvements funding or other lease concessions. Lease

expense is recognized on a straight-line basis based on the fixed component over the lease term. Reductions in ROU assets and changes in lease liabilities are presented on a net basis within other non-current assets and liabilities within the operating section of the Company's Consolidated Statement of Cash Flows. Variable lease costs consist primarily of taxes, insurance and common area or other maintenance costs for leased facilities and vehicles and equipment, which are expensed as incurred. The Company also made the accounting policy election to not separate lease components from non-lease components related to its fleet of vehicles.

Insurance Liabilities

Insurance Liabilities

The Company is self-insured for certain losses related to medical claims. The Company has stop-loss coverage to limit the exposure arising from medical claims. In addition, the Company has deductible-based insurance policies for certain losses related to general liability, automobile and workers' compensation. The expected ultimate cost for claims incurred as of the balance sheet date is not discounted and is recognized as a liability if probable and estimable. Insurance losses for claims filed and claims incurred but not reported are accrued based upon estimates of the aggregate liability for uninsured claims using historical loss development factors and actuarial assumptions followed in the insurance industry.

Restructuring

Restructuring

The Company recognizes a liability for costs associated with an exit or disposal activity when the liability is incurred. After the appropriate level of management approves the detailed restructuring plan and the criteria for recognition are met, the Company establishes accruals for employee termination and other costs, as applicable. During fiscal 2025, the Company recorded \$13.5 million of restructuring costs as part of a strategic cost reduction plan to improve operational efficiency, primarily in its geographic divisions segment, which included \$10.1 million of severance and other employee costs in connection with a reduction in workforce and \$3.4 million for impairment of operating lease ROU assets in connection with the closure of certain facilities. As of April 30, 2025, \$0.3 million of costs related to the reductions in workforce were remaining accrued. Restructuring costs are classified within selling, general and administrative expenses in the Consolidated Statements of Operations and Comprehensive Income.

Debt Issuance Costs

Debt Issuance Costs

The Company defers debt issuance costs and amortizes them over the term of the related debt. The Company uses the straight-line method to amortize debt issuance costs for its revolving credit facilities and uses the effective interest method to amortize debt issuance costs for its other debt facilities. Amortization of debt issuance costs is recorded in interest expense in the Consolidated Statements of Operations and Comprehensive Income. The Company classifies debt issuance costs for its revolving credit facilities as an asset in the Consolidated Balance Sheets and classifies debt issuance costs for its other debt facilities as a reduction of the related debt in the Consolidated Balance Sheets.

Stock Appreciation Rights, Deferred Compensation and Liabilities to Noncontrolling Interest Holders

Stock Appreciation Rights, Deferred Compensation and Liabilities to Noncontrolling Interest Holders

Certain subsidiaries have equity-based compensation agreements with the subsidiary's employees and minority stockholders. These agreements are stock appreciation rights, deferred compensation agreements and liabilities to noncontrolling interest holders. Since these agreements are typically settled in cash or notes, they are accounted for as liability awards and measured at fair value.

Derivative Instruments

The Company has entered into derivative instruments to manage its exposure to certain financial risks. The Company's derivative financial instruments are recognized as either assets or liabilities in the Consolidated Balance Sheets and measured at fair value. Derivative instruments that do not qualify as a hedge or are not designated as a hedge are adjusted to estimated fair value in earnings. Derivative instruments that meet hedge criteria are designated as hedges. For derivative instruments designated as a cash flow hedge, the Company recognizes the change in fair value, net of taxes, to accumulated other comprehensive income (loss) in the Consolidated Balance Sheets, and an amount is reclassified out of accumulated other comprehensive income (loss) into earnings to offset the earnings impact that is attributable to the risk being hedged.

Revenue Recognition

Revenue Recognition

General. Revenue is recognized upon transfer of control of promised goods to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods. Revenue is recognized net of any taxes collected from customers, which are subsequently remitted to governmental authorities. The Company includes shipping and handling costs billed to customers in net sales. These costs are recognized as a component of selling, general and administrative expenses. See Note 16, "Segments," for information regarding disaggregation of revenue, including revenue by product and by geographic area.

Performance Obligations. The Company satisfies its performance obligations at a point in time, which is upon delivery of products. The Company's payment terms vary by the type and location of its customers. The amount of time between point of sale and when payment is due is not significant and the Company has determined its contracts do not include a significant financing component.

The Company's contracts with customers involve performance obligations that are one year or less. Therefore, the Company applied the standard's optional exemption that permits the omission of information about its unfulfilled performance obligations as of the balance sheet dates.

Significant judgments. The Company's contracts may include terms that could cause variability in the transaction price, including customer rebates, returns and cash discounts for prompt payment. Variable consideration is estimated and included in the transaction price based on the expected value method. These estimates are based on historical experience, anticipated performance and other factors known at the time. The Company only includes estimated amounts in the transaction price to the extent it is probable that a significant reversal of cumulative revenue recognized will not occur when the uncertainty associated with the variable consideration is resolved.

Cost of Sales

Cost of Sales

Cost of sales reflects the direct cost of goods purchased from third parties, rebates earned from vendors, adjustments for inventory reserves and the cost of inbound freight.

Vendor Rebates

Vendor Rebates

Typical arrangements with vendors provide for the Company to receive a rebate of a specified amount after it achieves certain measures generally related to the volume of the Company's purchases over a period of time. The Company records these rebates to effectively reduce its cost of sales in the period in which the Company sells the product. Throughout the year, the Company estimates the amount of rebates receivable for the periodic programs based upon the expected level of purchases. The Company accrues for the receipt of vendor rebates based on purchases and reduces inventory to reflect the deferral of cost of sales.

Selling, General, and Administrative Expenses

Selling, General and Administrative Expenses

Selling, general and administrative expenses include employee compensation and benefits, rent and facility related expenses, fleet related expenses including fuel costs, advertising, and other administrative expenses, such as insurance, legal, accounting and information technology costs.

Advertising Expense

Advertising Expense

The cost of advertising is expensed as incurred and included in selling, general and administrative expenses in the Consolidated Statements of Operations and Comprehensive Income.

Equity Based Compensation

Equity-Based Compensation

As of April 30, 2025, the Company had various stock-based compensation plans, which are more fully described in Note 12, "Equity-Based Compensation." The Company measures compensation cost for all share-based awards at fair value on the grant date (or measurement date if different) and recognizes compensation expense, net of forfeitures, over the requisite service period for awards expected to vest. The Company estimates the fair value of stock options using the Black-Scholes valuation model and determines the fair value of restricted stock units based on the quoted price of GMS common stock on the date of grant.

Income Taxes

Income Taxes

Income taxes are accounted for using the asset and liability method. Deferred tax assets and liabilities are recognized based on the difference between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Inherent in the measurement of deferred balances are certain judgments and interpretations of existing tax law and published guidance as applicable to our operations.

The Company evaluates its deferred tax assets to determine if valuation allowances are required. In assessing the realizability of deferred tax assets, we consider both positive and negative evidence in determining whether it is more likely than not that some portion or all of the deferred tax assets will not be realized. The primary negative evidence considered

includes the cumulative operating losses generated in prior periods. The primary positive evidence considered includes the reversal of deferred tax liabilities related to depreciation and amortization that would occur within the same jurisdiction and during the carry-forward period necessary to absorb the federal and state net operating losses and other deferred tax assets. The reversal of such liabilities supports the realizability of the federal and state net operating losses and other deferred tax assets.

The Company records amounts for uncertain tax positions that management believes are supportable but are potentially subject to successful challenge by the applicable taxing authority. Consequently, changes in our assumptions and judgments could materially affect amounts recognized related to income tax uncertainties and may affect our results of operations or financial position. We believe our assumptions for estimates are reasonable, although actual results may have a positive or negative material impact on the balances of such tax positions. Historically, the variation of estimates to actual results is not significant and material variation is not expected in the future.

Concentrations of Risk

Concentrations of Risk

Credit Risk. Financial instruments that potentially subject the Company to significant concentrations of credit risk consist principally of cash and cash equivalents and trade accounts and notes receivable. The Company assesses the credit standing of counterparties as considered necessary. The Company routinely assesses the financial strength of its customers and generally does not require collateral. Concentrations of credit risk with respect to trade accounts receivable are limited due to the substantial number of geographically diverse customers comprising the Company's customer base. Additionally, the Company maintains allowances for expected credit losses. The Company does not enter into financial instruments for trading or speculative purposes. As of April 30, 2025 and 2024, no customer accounted for more than 10% of gross accounts receivable.

Supply Risk. The Company purchases most of its inventories from a select group of vendors. Without these vendors, the Company's ability to acquire inventory would be significantly impaired.

Fair Value of Financial Instruments

Fair Value of Financial Instruments

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Authoritative guidance for fair value measurements establishes a three-level hierarchy that prioritizes the inputs to valuation models based upon the degree to which they are observable. The three levels of the fair value measurement hierarchy are as follows:

Level 1	Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity can access at the measurement date.
Level 2	Inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
Level 3	Inputs are unobservable inputs for which little or no market data exists, therefore requiring an entity to develop its own assumptions.
The carrying values of the Company's cash, cash equivalents, trade receivables and trade payables approximate their fair values because of their short-term nature. Based on borrowing rates available to the Company for loans with similar terms, the carrying values of the Company's variable rate debt instruments approximate fair value.	

Earnings Per Share

Earnings Per Share

Basic earnings per share is computed by dividing net income available to common stockholders by the weighted average number of outstanding shares of common stock for the period. Diluted earnings per share reflects the potential dilution that could occur if securities or other contracts to issue common stock, including stock options and restricted stock units (collectively "Common Stock Equivalents"), were exercised or converted into common stock. The dilutive effect of outstanding stock options and restricted stock units is reflected in diluted earnings per share by application of the treasury stock method. In applying the treasury stock method for stock-based compensation arrangements, the assumed proceeds are computed as the sum of the amount the employee must pay upon exercise and the amount of compensation cost attributed to future services and not yet recognized. Diluted earnings per share is computed by increasing the weighted-average number of outstanding shares of

common stock computed in basic earnings per share to include the dilutive effect of Common Stock Equivalents for the period. In periods of net loss, the number of shares used to calculate diluted loss per share is the same as basic net loss per share.

[Recently Adopted Accounting Pronouncement and Recently Issued Accounting Pronouncements](#)

Recently Adopted Accounting Pronouncement

Segment Reporting. In November 2023, the Financial Accounting Standards Board (“FASB”) issued new guidance related to reportable segment disclosure requirements, primarily through additional disclosures about significant segment expenses regularly provided to the chief operating decision maker (“CODM”). The Company adopted the new guidance for its fiscal year ending April 30, 2025 and applied the guidance retrospectively for all periods presented. Other than additional required disclosures, the adoption of the new guidance did not have an impact on the Company’s consolidated financial statements. See Note 16, “Segment Reporting,” for additional information with respect to segment information.

Recently Issued Accounting Pronouncements

Income Taxes. In December 2023, the FASB issued new guidance to enhance income tax disclosures, primarily through changes in the rate reconciliation and income taxes paid disclosures. The new guidance is effective for fiscal years beginning after December 15, 2024. The new guidance will apply on a prospective basis to annual financial statements for periods beginning after the effective date. However, retrospective application in all prior periods presented is permitted. The Company is currently evaluating the impact of the new guidance on its consolidated financial statements and disclosures.

Disaggregation of Income Statement Expenses. In November 2024, the FASB issued new guidance requiring additional disclosures of specified information about certain costs and expenses. The new guidance is effective for fiscal years beginning after December 15, 2026 and interim periods within fiscal years beginning after December 15, 2027, and is to be applied prospectively with the option to adopt retrospectively. The Company is currently evaluating the impact of the new guidance on its consolidated financial statements and disclosures.

[XML 47 R33.htm IDEA: XBRL DOCUMENT](#)

[Business, Basis of Presentation and Summary of Significant Accounting Policies \(Tables\)](#)
[Organization, Consolidation and Presentation of Financial Statements \[Abstract\]](#)
[Schedule of Estimated Useful Lives of Property and Equipment](#)

12 Months Ended

Apr. 30, 2025

The estimated useful lives of property and equipment are as follows:

Buildings	25 - 39 years
Furniture, fixtures and automobiles	3 - 5 years
Computer hardware and software	3 - 5 years
Warehouse, delivery equipment and tools	3 - 10 years
Leasehold improvements	Shorter of estimated useful life or lease term

Depreciation expense for property and equipment of Canadian subsidiaries is recognized over the estimated useful lives of the various asset classes as follows:

Vehicles and trucks	30% - 40% declining balance
Furniture and fixtures	8% - 20% declining balance
Buildings	4% declining balance
Machinery and equipment	30% declining balance
Leasehold improvements	Straight-line over shorter of estimated useful life or lease term

The following table presents the Company’s aggregate liabilities for medical self-insurance, general liability, automobile and workers’ compensation and the expected recoveries. Liabilities for medical self-insurance are included in other accrued expenses and current liabilities. Reserves for general liability, automobile and workers’ compensation are included in other accrued expenses and current liabilities and other liabilities in the Consolidated Balance Sheets. Expected recoveries for insurance liabilities are included in prepaid expenses and other current assets and other assets in the Consolidated Balance Sheets.

	2025	April 30, 2024
	(in thousands)	
Medical self-insurance	\$ 5,769	\$ 6,067
General liability, automobile and workers’ compensation	34,166	22,731
Expected recoveries for insurance liabilities	(7,357)	(3,746)

[XML 48 R34.htm IDEA: XBRL DOCUMENT](#)

[Business Combinations \(Tables\)](#)
[Business Combination, Asset Acquisition, and Joint Venture Formation \[Abstract\]](#)
[Schedule of Acquisitions Completed](#)

12 Months Ended

Apr. 30, 2025

Company Name	Form of Acquisition	Date of Acquisition
Howard & Sons Building Materials, Inc.	Purchase of net assets	May 1, 2024
Yvon (as defined below)	Purchase of 100% of outstanding common stock	July 2, 2024
R.S. Elliott Specialty Supply, Inc.	Purchase of 100% of outstanding common stock	August 26, 2024
Company Name	Form of Acquisition	Date of Acquisition
Jawl Lumber Corporation	Purchase of 100% of outstanding common stock	May 1, 2023
AMW Construction Supply, LLC	Purchase of net assets	October 1, 2023
Kamco Supply Corporation and affiliates	Purchase of net assets	March 1, 2024
Company Name	Form of Acquisition	Date of Acquisition
Construction Supply of Southwest Florida, Inc.	Purchase of net assets	June 1, 2022
Tanner Bolt and Nut, Inc.	Purchase of net assets	December 30, 2022
Blair Building Materials, Inc.	Purchase of net assets	April 3, 2023
Engler, Meier and Justus, Inc.	Purchase of 100% of outstanding common stock	April 3, 2023

The following table summarizes the preliminary consideration transferred for the Company’s fiscal 2025 acquisitions:

	(in thousands)
Cash	\$ 212,150
Contingent consideration	26,648
Fair value of consideration transferred	\$ 238,798

The following table summarizes the preliminary acquisition accounting for the Company’s fiscal 2025 acquisitions based on currently available information:

	Initial Acquisition Accounting	Adjustments (in thousands)	Updated Acquisition Accounting
Cash	\$ 8,414	\$ —	\$ 8,414
Trade accounts and notes receivable	51,721	832	52,553
Inventories	10,731	(185)	10,546
Property and equipment	22,392	—	22,392
Operating lease right-of-use assets and other assets	15,826	636	16,462
Intangible assets	102,563	14,000	116,563
Goodwill	83,217	(12,184)	71,033
Accounts payable and other liabilities	(31,483)	(4,957)	(36,440)
Deferred income taxes	(21,230)	(1,495)	(22,725)
Fair value of consideration transferred	\$ 242,151	\$ (3,353)	\$ 238,798

The following table summarizes the acquisition accounting for the Company’s fiscal 2024 acquisitions:

	Initial Acquisition Accounting	Adjustments (in thousands)	Final Acquisition Accounting
Cash	\$ 3,028	\$ —	\$ 3,028
Trade accounts and notes receivable	37,355	154	37,509
Inventories	25,713	37	25,750
Prepaid and other current assets	411	(32)	379
Property and equipment	17,035	—	17,035
Operating lease right-of-use assets	61,703	—	61,703
Customer relationships	124,954	(4,353)	120,601
Trade names	44,064	(664)	43,400
Non-compete agreements	4,600	—	4,600
Goodwill	151,726	3,700	155,426
Accounts payable and accrued expenses	(21,925)	(208)	(22,133)
Operating lease liabilities	(61,703)	—	(61,703)
Deferred income taxes	(6,586)	963	(5,623)
Fair value of consideration transferred	\$ 380,375	\$ (403)	\$ 379,972

The following table summarizes the acquisition accounting for the Company’s fiscal 2023 acquisitions:

	Preliminary Acquisition Accounting	Adjustments (in thousands)	Final Acquisition Accounting
Trade accounts and notes receivable	\$ 20,267	\$ (959)	\$ 19,308
Inventories	16,768	54	16,822
Prepaid and other current assets	542	(138)	404
Property and equipment	4,689	—	4,689
Operating lease right-of-use assets	6,894	—	6,894
Customer relationships	14,039	—	14,039
Trade names	4,614	—	4,614
Goodwill	10,697	(822)	9,875
Accounts payable and accrued expenses	(9,091)	—	(9,091)
Operating lease liabilities	(6,894)	—	(6,894)
Deferred income taxes	(793)	609	(184)
Fair value of consideration transferred	\$ 61,732	\$ (1,256)	\$ 60,476

Schedule of Intangible Assets Acquired

The following table summarizes the preliminary components of intangible assets acquired in connection with the Company's fiscal 2025 acquisitions (dollars in thousands):

	Fair Value	Weighted Average Amortization Period (Years)
Customer relationships	\$ 101,440	11.6
Trade names	13,276	15.0
Other	1,847	5.0
Total intangible assets	\$ 116,563	11.9

Schedule of Pro Forma Information

The following table presents the unaudited pro forma consolidated net sales and net income for the Company's fiscal 2024 acquisitions for the period indicated:

	Year Ended April 30, 2024 (in thousands)
Net sales	\$ 5,711,196
Net income	263,482

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Accounts Receivable
(Tables)

Receivables [Abstract]

Schedule of Trade Accounts and Notes Receivable

12 Months Ended
Apr. 30, 2025

The Company's trade accounts and notes receivable consisted of the following:

	April 30,	
	2025	2024
	(in thousands)	
Trade receivables	\$ 719,868	\$ 745,956
Other receivables	128,967	120,967
Allowance for expected credit losses	(7,285)	(10,228)
Other allowances	(5,662)	(6,702)
Trade accounts and notes receivable	\$ 835,888	\$ 849,993

Schedule of Change in Allowance for Expected Credit Losses

The following table presents the change in the allowance for expected credit losses during the year ended April 30, 2025:

	(in thousands)
Balance as of April 30, 2024	\$ 10,228
Provision	4,120
Write-offs and other	(7,063)
Balance as of April 30, 2025	\$ 7,285

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Property and
Equipment (Tables)

Property, Plant and Equipment [Abstract]

Schedule of Components of Property and Equipment

12 Months Ended
Apr. 30, 2025

The Company's property and equipment consisted of the following:

	April 30,	
	2025	2024
	(in thousands)	
Land	\$ 67,310	\$ 67,214
Buildings and leasehold improvements	171,105	159,112
Machinery and equipment	644,092	547,912
Construction in progress	10,844	7,869
Total property and equipment	893,351	782,107
Less: accumulated depreciation	369,343	309,850
Total property and equipment, net of accumulated depreciation	\$524,008	\$472,257

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Goodwill and
Intangible Assets
(Tables)

Goodwill and Intangible
Assets Disclosure
[Abstract]

Schedule of Changes in the
Carrying Amount of Goodwill

12 Months Ended
Apr. 30, 2025

The following table presents changes in the carrying amount of goodwill:

	Gross Carrying Amount	Accumulated Impairment Loss (in thousands)	Net Carrying Amount
Balance as of April 30, 2024	\$ 917,689	\$ (63,922)	\$ 853,767
Goodwill recognized from acquisitions	71,033	—	71,033
Impairment of goodwill	—	(42,454)	(42,454)
Goodwill written off related to sale of business	(1,744)	—	(1,744)
Acquisition accounting adjustments	2,008	—	2,008
Translation adjustment	(1,615)	339	(1,276)
Balance as of April 30, 2025	\$ 987,371	\$ (106,037)	\$ 881,334

Schedule of Components of
Definite-Lived Intangible
Assets

The following tables present the components of the Company's definite-lived intangible assets:

	Estimated Useful Lives (years)	Weighted Average Amortization Period	April 30, 2025		
			Gross Carrying Amount (dollars in thousands)	Accumulated Amortization	Net Carrying Value
Customer relationships	5 - 15	12.8	\$ 740,425	\$ (409,002)	\$ 331,423
Definite-lived trade names	5 - 20	15.4	155,906	(42,598)	113,308
Developed technology	5 - 10	6.9	8,334	(6,125)	2,209
Other	3 - 10	5.5	8,070	(2,661)	5,409
Definite-lived intangible assets		13.1	\$ 912,735	\$ (460,386)	\$ 452,349
Indefinite-lived intangible assets					84,367
Total intangible assets, net					\$ 536,716

	Estimated Useful Lives (years)	Weighted Average Amortization Period	April 30, 2024		
			Gross Carrying Amount	Accumulated Amortization	Net Carrying Value
			(dollars in thousands)		
Customer relationships	5 - 15	12.8	\$ 695,411	\$ (395,117)	\$ 300,294
Definite-lived trade names	5 - 20	15.4	143,267	(32,613)	110,654
Developed technology	5 - 10	6.9	8,249	(5,843)	2,406
Other	3 - 10	5.6	6,142	(1,175)	4,967
Definite-lived intangible assets		13.1	\$ 853,069	\$ (434,748)	\$ 418,321
Indefinite-lived intangible assets					84,367
Total intangible assets, net					\$ 502,688

[Schedule of Estimated Future Aggregate Amortization Expense](#)

The following table summarizes the estimated future amortization expense for definite-lived intangible assets. Actual amortization expense to be reported in future periods could differ materially from these estimates as a result of acquisitions, changes in useful lives, foreign currency exchange rate fluctuations and other relevant factors.

Year Ending April 30,	(in thousands)
2026	\$ 74,340
2027	66,593
2028	58,006
2029	50,326
2030	43,514
Thereafter	159,570
Total	<u>\$ 452,349</u>

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Other Accrued Expenses and Current Liabilities (Tables)

[Accounts Payable and Accrued Liabilities, Current \[Abstract\]](#)

[Schedule of Components of Other Accrued Expenses and Current Liabilities](#)

12 Months Ended

Apr. 30, 2025

The Company’s other accrued expenses and current liabilities consisted of the following:

	April 30,	
	2025	2024
(in thousands)		
Insurance related liabilities	\$ 25,832	\$ 18,822
Customer rebates payable	20,649	19,513
Sales taxes payable	17,973	19,037
Income taxes payable	3,128	2,360
Reserve for sales returns	9,066	9,804
Accrued interest	9,532	10,425
Other	41,216	31,243
Total other accrued expenses and current liabilities	<u>\$ 127,396</u>	<u>\$ 111,204</u>

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Long-Term Debt (Tables)

[Debt Disclosure \[Abstract\]](#)

[Schedule of Long-Term Debt](#)

12 Months Ended

Apr. 30, 2025

The Company’s long-term debt consisted of the following:

	April 30,	
	2025	2024
(in thousands)		
Term Loan Facility	\$ 492,515	\$ 497,503
Unamortized discount and deferred financing costs on Term Loan Facility	(5,317)	(6,406)
ABL Facility	225,478	270,000
Senior Notes	350,000	350,000
Unamortized discount and deferred financing costs on Senior Notes	(2,741)	(3,426)
Finance lease obligations	193,655	168,738
Installment notes at fixed rates up to 5.0%, due in monthly and annual installments through 2029	10,756	4,170
Unamortized discount on installment notes	—	(4)
Carrying value of debt	1,264,346	1,280,575
Less current portion	57,901	50,849
Long-term debt	<u>\$ 1,206,445</u>	<u>\$ 1,229,726</u>

[Scheduled of Maturities of Long-Term Debt](#)

As of April 30, 2025, the maturities of existing long-term debt and finance leases were as follows:

Year Ending April 30,	Term Loan Facility	ABL Facility	Senior Notes	Finance Leases	Installment Notes	Total
(in thousands)						
2026	\$ 4,988	\$ —	\$ —	\$ 49,333	\$ 3,580	\$ 57,901
2027	4,988	—	—	45,869	2,131	52,988
2028	4,988	225,478	—	39,812	2,057	272,335
2029	4,988	—	—	29,637	2,000	36,625
2030	4,988	—	350,000	19,539	988	375,515
Thereafter	467,575	—	—	9,465	—	477,040
	<u>\$ 492,515</u>	<u>\$ 225,478</u>	<u>\$ 350,000</u>	<u>\$ 193,655</u>	<u>\$ 10,756</u>	<u>\$ 1,272,404</u>

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Leases (Tables)

[Lessee Disclosure \[Abstract\]](#)

[Summary of Components of Lease Expense](#)

12 Months Ended

Apr. 30, 2025

The components of lease expense were as follows:

	Year Ended April 30,		
	2025	2024	2023
(in thousands)			
Finance lease cost:			
Amortization of right-of-use assets	\$ 34,710	\$ 29,222	\$ 24,501
Interest on lease liabilities	11,361	7,988	7,187
Operating lease cost	82,774	65,804	57,093
Variable lease cost	15,715	16,686	19,699
Total lease cost	<u>\$ 144,560</u>	<u>\$ 119,700</u>	<u>\$ 108,480</u>

[Summary of Components of Supplemental Cash Flow Information Related to Leases](#)

Supplemental cash flow information related to leases was as follows:

	Year Ended April 30,		
	2025	2024	2023
(in thousands)			
Cash paid for amounts included in the measurement of lease liabilities			
Operating cash flows from operating leases	\$ 80,185	\$ 64,117	\$ 56,269
Operating cash flows from finance leases	11,361	7,988	7,187
Financing cash flows from finance leases	46,720	41,786	35,845
Right-of-use assets obtained in exchange for lease obligations			
Operating leases(a)	120,479	112,618	73,083
Finance leases	71,001	77,495	59,720

(a) Includes operating lease ROU assets obtained in acquisitions. See Note 2, “Business Combinations” for more information on business combinations.

Other information related to leases was as follows:

[Summary of Other Lease Information](#)

	April 30,	
	2025	2024
	(in thousands)	
Finance leases included in property and equipment		
Property and equipment	\$ 356,417	\$ 289,707
Accumulated depreciation	(106,103)	(78,170)
Property and equipment, net	\$ 250,314	\$ 211,537
Weighted-average remaining lease term (years)		
Operating leases	7.2	6.9
Finance leases	4.2	4.0
Weighted-average discount rate		
Operating leases	6.9 %	6.3 %
Finance leases	6.1 %	5.7 %

[Schedule of Maturities for Finance Leases](#)

Future minimum lease payments under non-cancellable leases as of April 30, 2025 were as follows:

Year Ending April 30,	April 30,	
	Finance	Operating
	(in thousands)	
2026	\$ 59,496	\$ 74,693
2027	53,310	69,373
2028	44,657	59,431
2029	32,267	51,509
2030	20,616	40,403
Thereafter	9,667	140,468
Total lease payments	220,013	435,877
Less imputed interest	26,358	102,179
Total	\$ 193,655	\$ 333,698

[Schedule of Maturities for Operating Leases](#)

Future minimum lease payments under non-cancellable leases as of April 30, 2025 were as follows:

Year Ending April 30,	April 30,	
	Finance	Operating
	(in thousands)	
2026	\$ 59,496	\$ 74,693
2027	53,310	69,373
2028	44,657	59,431
2029	32,267	51,509
2030	20,616	40,403
Thereafter	9,667	140,468
Total lease payments	220,013	435,877
Less imputed interest	26,358	102,179
Total	\$ 193,655	\$ 333,698

[XML 55 R41.htm IDEA: XBRL DOCUMENT](#)

Income Taxes (Tables)

[Income Tax Disclosure \[Abstract\]](#)

[Schedule of Components of Income Before Taxes](#)

12 Months Ended Apr. 30, 2025

The following table presents the components of income before taxes for the years ended April 30, 2025, 2024 and 2023:

	Year Ended April 30,		
	2025	2024	2023
	(in thousands)		
United States	\$ 158,770	\$ 347,309	\$ 392,299
Foreign	15,525	26,857	55,204
Income before taxes	\$ 174,295	\$ 374,166	\$ 447,503

[Schedule of Components of Income Tax Expense](#)

The following table presents the components of the provision for income taxes for the years ended April 30, 2025, 2024 and 2023:

	Year Ended April 30,		
	2025	2024	2023
	(in thousands)		
Current			
Federal	\$ 40,773	\$ 63,306	\$ 76,532
Foreign	12,495	8,235	16,727
State	14,186	22,861	21,033
Total Current	67,454	94,402	114,292
Deferred			
Federal	(1,057)	5,446	3,315
Foreign	(7,045)	(3,569)	(3,705)
State	(526)	1,808	610
Total Deferred	(8,628)	3,685	220
Total provision for income taxes	\$ 58,826	\$ 98,087	\$ 114,512

[Summary of Significant Differences Between Federal Statutory Tax Rate and Effective Tax Rate](#)

The following table summarizes the significant differences between the U.S. federal statutory tax rate and the Company's effective tax rate:

	Year Ended April 30,		
	2025	2024	2023
	(in thousands)		
Federal income taxes at statutory rate	\$ 36,588	\$ 78,538	\$ 93,976
State income taxes, net of federal income tax benefit	11,612	19,008	16,847
Impact of foreign rate differences	923	(1,672)	1,052
Net change in valuation allowance	(693)	954	443
Equity-based compensation	(2,086)	(3,024)	(1,942)
Other permanent items	3,219	3,704	2,670
GILTI	132	39	1,452
Goodwill impairment	8,915	540	14
Other	216		
Total provision for income taxes	\$ 58,826	\$ 98,087	\$ 114,512

[Schedule of Tax Effects of Temporary Differences Which Give Rise to Deferred Income Taxes](#)

The tax effects of temporary differences, which give rise to deferred income taxes are as follows:

	April 30,	
	2025	2024
	(in thousands)	
Deferred income tax assets:		
Allowances on accounts and notes receivable	\$ 4,399	\$ 5,973
Accrued payroll and related costs	2,973	2,606
Insurance reserves	6,678	4,568
Inventory costs	6,181	6,495
Deferred compensation	10,338	10,043
Equity compensation	4,172	3,903
Acquisition related costs	1,812	1,454
Net operating loss carry-forwards	1,645	1,928
Disallowed interest expense	2,114	2,097
Investment in partnerships	32,751	30,449
Operating lease liability	83,581	63,151
Other deferred tax assets, net	4,934	4,382
Total deferred income tax assets	161,578	137,049
Less: Valuation allowance	(11,801)	(12,541)
Total deferred income tax assets, net of valuation allowance	149,777	124,508
Deferred income tax liabilities:		
Amortization of intangible assets	(55,963)	(41,663)
Operating lease right-of-use assets	(80,251)	(61,283)
Depreciation	(64,167)	(57,667)
Derivative instruments	(130)	(2,780)
Other deferred tax liabilities, net	(1,181)	(1,923)
Total deferred income tax liabilities	(201,692)	(165,316)
Deferred income tax liabilities	\$ (51,915)	\$ (40,808)

Stockholders' Equity
(Tables)

Equity [Abstract]

Schedule of Share Repurchase Activity

12 Months Ended
Apr. 30, 2025

The following table presents share repurchase activity for the years ended April 30, 2025, 2024 and 2023.

	Year Ended April 30,		
	2025	2024	2023
	(in thousands)		
Amount repurchased pursuant to repurchase program	\$ 164,144	\$ 115,644	\$ 110,657
Excise taxes on repurchases	1,358	795	119
Repurchases of common stock	\$ 165,502	\$ 116,439	\$ 110,776
Number of shares repurchased	1,925	1,702	2,271

Schedule of Changes to Accumulated Other Comprehensive Loss, Net
Of Tax, By Component

The following table sets forth the changes to accumulated other comprehensive income (loss), net of tax, by component for the years ended April 30, 2025, 2024 and 2023:

	Foreign Currency Translation	Intra-Entity Transactions That Are of a Long-Term Investment Nature	Derivative Financial Instruments	Accumulated Other Comprehensive Income (Loss)
	(in thousands)			
Balances as of April 30, 2022	\$ (5,041)	\$ —	\$ (1,002)	\$ (6,043)
Other comprehensive loss before reclassification	(30,088)	—	(776)	(30,864)
Reclassification to earnings from accumulated other comprehensive income (loss)	—	—	1,778	1,778
Balances as of April 30, 2023	(35,129)	—	—	(35,129)
Other comprehensive income (loss) before reclassification	58	(4,929)	11,365	6,494
Reclassification to earnings from accumulated other comprehensive income (loss)	—	—	(2,884)	(2,884)
Balances as of April 30, 2024	(35,071)	(4,929)	8,481	(31,519)
Other comprehensive loss before reclassification	(355)	(1,958)	(5,953)	(8,266)
Reclassification to earnings from accumulated other comprehensive income (loss)	—	—	(2,148)	(2,148)
Balances as of April 30, 2025	\$ (35,426)	\$ (6,887)	\$ 380	\$ (41,933)

Equity-Based
Compensation
(Tables)
Share-Based Payment Arrangement [Abstract]
Summary of Stock Option Activity

12 Months Ended
Apr. 30, 2025

The following table presents stock option activity as of and for the year ended April 30, 2025:

	Number of Options	Weighted Average Exercise Price	Weighted Average Remaining Contractual Life (years)	Aggregate Intrinsic Value
	(shares and dollars in thousands)			
Outstanding as of April 30, 2024	968	\$ 41.79	6.7	\$ 49,079
Options granted	135	92.58		
Options exercised	(131)	26.62		
Options forfeited	(15)	67.43		
Outstanding as of April 30, 2025	957	\$ 50.66	6.5	\$ 24,379
Exercisable as of April 30, 2025	670	\$ 38.73	5.6	\$ 23,218
Vested and expected to vest as of April 30, 2025	945	\$ 50.25	6.5	\$ 24,365

Schedule of Weighted Average Assumptions Used in Black-
Scholes Option-Pricing Model

The fair value of stock options granted during the years ended April 30, 2025, 2024 and 2023 was estimated using the Black-Scholes option-pricing model with the following assumptions and resulting weighted average grant date fair value:

	2025	2024	2023
Volatility	37.53 %	38.70 %	45.80 %
Expected life (years)	6.0	6.0	6.0
Risk-free interest rate	3.95 %	4.30 %	2.67 %
Dividend yield	— %	— %	— %
Grant date fair value	\$ 39.86	\$ 33.33	\$ 25.26

Summary of Restricted Stock Unity Activity

The following table presents restricted stock unit activity for the year ended April 30, 2025:

	Number of Restricted Stock Units	Weighted Average Grant Date Fair Value
	(shares in thousands)	
Outstanding as of April 30, 2024	314	\$ 60.74
Granted	120	92.50
Vested	(174)	58.34
Forfeited	(12)	75.61
Outstanding as of April 30, 2025	248	\$ 77.09

Summary of ESPP Activity

The following table presents the number of shares of the Company's common stock purchased under the ESPP and average price per share:

	2025	2024	2023
	(shares in thousands)		
Number of shares purchased under the ESPP	84	89	79
Average purchase price	\$ 71.33	\$ 51.74	\$ 40.47

Stock Appreciation
Rights, Deferred
Compensation and
Redeemable
Noncontrolling
Interests (Tables)
Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling
Interests
Summary of Changes to the Liabilities for Stock Appreciation Rights, Deferred Compensation
and Redeemable Noncontrolling Interests

12 Months Ended
Apr. 30, 2025

The following table presents a summary of changes to the liabilities for stock appreciation rights, deferred compensation and redeemable noncontrolling interests:

	Stock Appreciation Rights	Deferred Compensation	Redeemable Noncontrolling Interests
	(in thousands)		
Balance as of April 30, 2023	\$ 32,432	\$ 2,407	\$ 12,002
Amounts redeemed	(1,810)	(586)	(2,931)
Change in fair value	5,391	239	1,188
Balance as of April 30, 2024	36,013	2,060	10,259
Amounts redeemed	(5,060)	(785)	(3,935)
Change in fair value	2,296	210	1,050
Balance as of April 30, 2025	\$ 33,249	\$ 1,485	\$ 7,374
Classified as current as of April 30, 2024	\$ 11,038	\$ 733	\$ 3,666
Classified as long-term as of April 30, 2024	24,975	1,327	6,593
Classified as current as of April 30, 2025	\$ 20,798	\$ 1,485	\$ 7,374
Classified as long-term as of April 30, 2025	12,451	—	—

[XML 59 R45.htm IDEA: XBRL DOCUMENT](#)

**Fair Value
Measurements
(Tables)**

[Fair Value Disclosures \[Abstract\]](#)

[Schedule of Liabilities Measured at Fair Value on a Recurring Basis](#)

12 Months Ended

Apr. 30, 2025

The following table presents the estimated carrying amount and fair value of the Company's liabilities measured at fair value on a recurring basis:

	April 30,	
	2025	2024
	(in thousands)	
Assets:		
Interest rate swaps and collars (Level 2)	\$ 527	\$ 11,260
Liabilities:		
Contingent consideration (Level 3)	\$ 28,059	\$ —

[Schedule of Change in Fair Value of Level 3 Liabilities](#)

The following table presents the changes in the fair value of the Company's Level 3 liabilities during the year ended April 30, 2025:

	Contingent Consideration (in thousands)
Balance as of April 30, 2024	\$ —
Additions	26,348
Change in fair value	1,882
Translation adjustment	(171)
Balance as of April 30, 2025	\$ 28,059

[Schedule of Carrying Value and Fair Value of the Senior Notes](#)

The following table presents the carrying value and fair value of the Company's Senior Notes:

	April 30, 2025		April 30, 2024	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
	(in thousands)			
Senior Notes	\$ 350,000	\$ 330,012	\$ 350,000	\$ 323,330

[XML 60 R46.htm IDEA: XBRL DOCUMENT](#)

Segments (Tables)

[Segment Reporting \[Abstract\]](#)

[Schedule of Segment Results](#)

12 Months Ended

Apr. 30, 2025

The following table presents segment results:

	Year Ended April 30,		
	2025	2024	2023
	(in thousands)		
<i>Geographic Divisions Segment</i>			
Net sales	\$ 5,402,691	\$ 5,374,474	\$ 5,200,268
Less expenses (income):			
Cost of sales (exclusive of depreciation and amortization)	3,740,627	3,665,881	3,548,689
Operating expenses	1,179,379	1,118,784	1,023,789
Other income(a)	(7,274)	(8,731)	(7,625)
Segment Adjusted EBITDA	\$ 489,959	\$ 598,540	\$ 635,415

(a) Includes customer finance charges, credit card surcharges and other miscellaneous income items.

The following tables present reconciliations of net sales and segment Adjusted EBITDA:

	Year Ended April 30,		
	2025	2024	2023
	(in thousands)		
<i>Reconciliation of net sales</i>			
Segment net sales	\$ 5,402,691	\$ 5,374,474	\$ 5,200,268
Other net sales(a)	111,047	127,433	128,984
Consolidated net sales	\$ 5,513,738	\$ 5,501,907	\$ 5,329,252
<i>Reconciliation of Adjusted EBITDA</i>			
Segment Adjusted EBITDA	\$ 489,959	\$ 598,540	\$ 635,415
Other Adjusted EBITDA(a)	10,963	16,914	30,281
Consolidated Adjusted EBITDA	500,922	615,454	665,696
Interest expense	(89,080)	(75,461)	(65,843)
Write-off of debt discount and deferred financing fees	—	(2,075)	—
Interest income	919	1,754	1,287
Depreciation	(83,007)	(69,206)	(61,177)
Amortization	(81,141)	(64,156)	(65,730)
Impairment of goodwill	(42,454)	—	—
Stock appreciation expense(b)	(2,296)	(5,391)	(7,703)
Redeemable noncontrolling interests and deferred compensation(c)	(1,260)	(1,427)	(1,178)
Equity-based compensation(d)	(15,646)	(15,618)	(13,217)
Severance and other permitted costs(e)	(11,851)	(2,628)	(2,788)
Transaction costs (acquisitions and other)(f)	(3,920)	(4,856)	(1,961)
Gain on disposal of assets(g)	5,476	729	1,413
Effects of fair value adjustments to inventory(h)	(485)	(1,633)	(1,123)
Change in fair value of contingent consideration(i)	(1,882)	—	—
Debt transaction costs(j)	—	(1,320)	(173)
Income before taxes	\$ 174,295	\$ 374,166	\$ 447,503

(a) Represents the Company's non-reportable Ames and Tool Source businesses.

(b) Represents changes in the fair value of stock appreciation rights.

(c) Represents changes in the fair values of noncontrolling interests and deferred compensation agreements.

(d) Represents non-cash equity-based compensation expense related to the issuance of share-based awards.

(e) Represents severance expenses and other costs permitted in the calculation of Adjusted EBITDA under the ABL Facility and the Term Loan Facility.

(f) Represents costs related to acquisitions paid to third parties.

(g) Includes gains from the sale of assets and the sale of the Company's Michigan-based installed insulation contracting business, net of losses and impairments.

(h) Represents the non-cash cost of sales impact of acquisition accounting adjustments to increase inventory to its estimated fair value.

(i) Represents the change in fair value of contingent consideration arrangements.

(j) Represents costs paid to third-party advisors related to debt refinancing activities.

[Schedule of Net Sales to External Customers by Main Product](#)

The following table presents the Company's net sales to external customers by main product line:

	Year Ended April 30,		
	2025	2024	2023
	(in thousands)		
Wallboard	\$ 2,198,363	\$ 2,263,337	\$ 2,151,505
Complementary products	1,725,908	1,650,689	1,537,617
Steel framing	796,155	892,730	1,011,309
Ceilings	793,312	695,151	628,821
Total net sales	<u>\$ 5,513,738</u>	<u>\$ 5,501,907</u>	<u>\$ 5,329,252</u>

The following table presents additional detail on the Company's net sales of complementary products:

	Year Ended April 30,		
	2025	2024	2023
	(in thousands)		
Tools and fasteners	\$ 345,023	\$ 346,482	\$ 319,466
Insulation	362,175	320,209	293,755
Joint treatment	289,823	265,086	240,988
Lumber	159,675	151,457	147,507
EIFS/stucco	209,668	178,948	145,517
Other	359,544	388,507	390,384
Complementary products	<u>\$ 1,725,908</u>	<u>\$ 1,650,689</u>	<u>\$ 1,537,617</u>

[Schedule of Net Sales by Major Geographic Area](#)

The following table presents the Company's net sales by major geographic area:

	Year Ended April 30,		
	2025	2024	2023
	(in thousands)		
United States	\$ 4,736,710	\$ 4,815,044	\$ 4,676,558
Canada	777,028	686,863	652,694
Total net sales	<u>\$ 5,513,738</u>	<u>\$ 5,501,907</u>	<u>\$ 5,329,252</u>

[Schedule of Property and Equipment by Major Geographic Area](#)

The following table presents the Company's property and equipment by major geographic area:

	April 30,	
	2025	2024
	(in thousands)	
United States	\$ 459,608	\$ 425,429
Canada	64,400	46,828
Total property and equipment, net	<u>\$ 524,008</u>	<u>\$ 472,257</u>

[XML 61 R47.htm IDEA: XBRL DOCUMENT](#)

Earnings Per
Common Share
(Tables)

[Earnings Per Share \[Abstract\]](#)

[Schedule of Computation of Basic and Diluted Earnings Per Share of Common Stock](#)

12 Months Ended

Apr. 30, 2025

	Year Ended April 30,		
	2025	2024	2023
	(in thousands, except per share data)		
Net income	\$ 115,469	\$ 276,079	\$ 332,991
Basic earnings per common share:			
Basic weighted average common shares outstanding	38,928	40,229	41,904
Basic earnings per common share	<u>\$ 2.97</u>	<u>\$ 6.86</u>	<u>\$ 7.95</u>
Diluted earnings per common share:			
Basic weighted average common shares outstanding	38,928	40,229	41,904
Add: Common Stock Equivalents	575	677	688
Diluted weighted average common shares outstanding	39,503	40,906	42,592
Diluted earnings per common share	<u>\$ 2.92</u>	<u>\$ 6.75</u>	<u>\$ 7.82</u>

The following table sets forth the computation of basic and diluted earnings per share of common stock:

[XML 62 R48.htm IDEA: XBRL DOCUMENT](#)

Valuation and
Qualifying Accounts
(Tables)

[SEC Schedule, 12-09, Valuation and Qualifying Accounts \[Abstract\]](#)

[Schedule of Valuation and Qualifying Accounts](#)

12 Months Ended

Apr. 30, 2025

Allowances for Accounts Receivable

	Balance at Beginning of Period	Provision	Charged to Other Accounts(a)	Deductions	Balance at End of Period
			(in thousands)		
Fiscal Year Ended April 30, 2025	\$ (16,930)	\$ (4,120)	\$ 1,132	\$ 6,971	\$ (12,947)
Fiscal Year Ended April 30, 2024	(13,636)	(4,959)	(2,382)	4,047	(16,930)
Fiscal Year Ended April 30, 2023	(9,346)	(6,135)	(1,971)	3,816	(13,636)

(a) Charged to other accounts represents the net (increase) decrease for specifically reserved accounts, as well as the net change in reserves for sales discounts, service charges and sales returns.

Valuation Allowance on Deferred Tax Assets Rollforward

	Balance at Beginning of Period	Additions Charged to Costs and Expenses	Deductions	Balance at End of Period
		(in thousands)		
Fiscal Year Ended April 30, 2025	\$ (12,541)	\$ (247)	\$ 987	\$ (11,801)
Fiscal Year Ended April 30, 2024	(11,708)	(1,008)	175	(12,541)
Fiscal Year Ended April 30, 2023	(11,719)	(443)	454	(11,708)

[XML 63 R49.htm IDEA: XBRL DOCUMENT](#)

Selected Quarterly
Financial Data
(Unaudited) (Tables)

[Quarterly Financial Information Disclosure \[Abstract\]](#)

[Schedule of Selected Quarterly Financial Information](#)

12 Months Ended

Apr. 30, 2025

The following table sets forth certain unaudited financial information for each quarter of the years ended April 30, 2025 and 2024. The unaudited quarterly information includes all adjustments (consisting of normal recurring adjustments) that, in the opinion of management, are necessary for the fair presentation of the information presented.

	Year Ended April 30, 2025			
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
	(in thousands, except per share data)			
Net sales	\$ 1,448,456	\$ 1,470,776	\$ 1,260,710	\$ 1,333,796
Gross profit	451,563	461,127	393,090	416,244
Net income (loss)(1)	57,248	53,536	(21,409)	26,094
Per share data				
Weighted average shares outstanding(2):				
Basic	39,542	39,126	38,708	38,317
Diluted	40,226	39,703	38,708	38,813
Net income (loss) per share(2):				
Basic	\$ 1.45	\$ 1.37	\$ (0.55)	\$ 0.68
Diluted	<u>\$ 1.42</u>	<u>\$ 1.35</u>	<u>\$ (0.55)</u>	<u>\$ 0.67</u>
	Year Ended April 30, 2024			
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
	(in thousands, except per share data)			
Net sales	\$ 1,409,600	\$ 1,420,930	\$ 1,258,348	\$ 1,413,029
Gross profit	450,554	458,629	414,720	451,198
Net income	86,830	80,957	51,905	56,387
Per share data				
Weighted average shares outstanding(2):				
Basic	40,749	40,466	39,864	39,830
Diluted	41,477	41,088	40,512	40,539
Net income per share(2):				
Basic	\$ 2.13	\$ 2.00	\$ 1.30	\$ 1.42
Diluted	<u>\$ 2.09</u>	<u>\$ 1.97</u>	<u>\$ 1.28</u>	<u>\$ 1.39</u>

- Net loss for the third quarter of 2025 includes a \$42.5 million non-cash impairment charge to goodwill and a \$7.4 million pre-tax gain on the sale of the Company's Michigan-based installed insulation contracting business.
- Basic and diluted net income per share are computed independently for each of the quarters presented. Therefore, the sum of the quarterly basic and diluted net income per share amounts may not equal annual basic and diluted net income per share amounts.

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Business, Basis of Presentation and Summary of Significant Accounting Policies - Business and Reclassification (Details)	12 Months Ended
	Apr. 30, 2025 center location

Organization, Consolidation and Presentation of Financial Statements [Abstract]

Number of branches through which products are distributed center	320
Number of retail locations location	100

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Business, Basis of Presentation and Summary of Significant Accounting Policies - Property and Equipment (Details)	12 Months Ended
	Apr. 30, 2025

Buildings

Property, Plant and Equipment [Line Items]

Depreciation expense for property and equipment (as a percent) 4.00%

Buildings | Minimum

Property, Plant and Equipment [Line Items]

Estimated useful life 25 years

Buildings | Maximum

Property, Plant and Equipment [Line Items]

Estimated useful life 39 years

Furniture, fixtures and automobiles | Minimum

Property, Plant and Equipment [Line Items]

Estimated useful life 3 years

Furniture, fixtures and automobiles | Maximum

Property, Plant and Equipment [Line Items]

Estimated useful life 5 years

Computer hardware and software | Minimum

Property, Plant and Equipment [Line Items]

Estimated useful life 3 years

Computer hardware and software | Maximum

Property, Plant and Equipment [Line Items]

Estimated useful life 5 years

Warehouse, delivery equipment and tools | Minimum

Property, Plant and Equipment [Line Items]

Estimated useful life 3 years

Warehouse, delivery equipment and tools | Maximum

Property, Plant and Equipment [Line Items]

Estimated useful life 10 years

Vehicles and trucks | Minimum

Property, Plant and Equipment [Line Items]

Depreciation expense for property and equipment (as a percent) 30.00%

Vehicles and trucks | Maximum

Property, Plant and Equipment [Line Items]

Depreciation expense for property and equipment (as a percent) 40.00%

Furniture and fixtures | Minimum

Property, Plant and Equipment [Line Items]

Depreciation expense for property and equipment (as a percent) 8.00%

Furniture and fixtures | Maximum

Property, Plant and Equipment [Line Items]

Depreciation expense for property and equipment (as a percent) 20.00%

Machinery and equipment

Property, Plant and Equipment [Line Items]

Depreciation expense for property and equipment (as a percent) 30.00%

XML 66 R52.htm IDEA: XBRL DOCUMENT

Business, Basis of Presentation and Summary of Significant Accounting Policies - Investments (Details) \$ in Millions	Apr. 30, 2025 USD (\$)

Organization, Consolidation and Presentation of Financial Statements [Abstract]

Investments in equity securities \$ 5.2

XML 67 R53.htm IDEA: XBRL DOCUMENT

Business, Basis of Presentation and Summary of Significant Accounting Policies - Leases (Details)	Apr. 30, 2025	Apr. 30, 2024

Lessee, Lease, Description [Line Items]

Finance lease liability current, balance sheet location [Extensible List]	Current portion of long-term debt	Current portion of long-term debt
Finance lease liability noncurrent, balance sheet location [Extensible List]	Long-term debt, less current portion	Long-term debt, less current portion

Minimum

Lessee, Lease, Description [Line Items]

Lease term (in years) 1 year

Renewal lease term (in years) 1 year

Maximum

Lessee, Lease, Description [Line Items]

Lease term (in years) 15 years

Renewal lease term (in years) 5 years

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Business, Basis of Presentation and Summary of Significant Accounting Policies - Insurance Liabilities (Details) - USD (\$)	Apr. 30, 2025	Apr. 30, 2024

\$ in Thousands

Other accrued expenses and current liabilities.

Loss Contingencies [Line Items]

Medical self-insurance \$ 5,769 \$ 6,067

consideration transferred		238,798			
Contingent consideration		26,648			
Goodwill not expected to be deductible for U.S. federal income tax purposes	39,100	39,100			
Goodwill expected to be deductible for U.S. federal income tax purposes	31,900	\$ 31,900			
Estimated useful life (in years)		11 years 10 months 24 days			
Trade accounts and notes receivable	52,553	\$ 52,553			\$ 51,721
Trade accounts and notes receivable, gross	52,800	\$ 52,800			
Fiscal 2025 Acquisitions Customer relationships					
Business Acquisition [Line Items]					
Estimated useful life (in years)		11 years 7 months 6 days			
Fiscal 2025 Acquisitions Trade names					
Business Acquisition [Line Items]					
Estimated useful life (in years)		15 years			
Yvon					
Business Acquisition [Line Items]					
Outstanding common stock purchased (as a percent)			100.00%	100.00%	
Contingent consideration arrangement term			5 years	5 years	
Number of locations location			7	7	
Yvon Minimum					
Business Acquisition [Line Items]					
Contingent consideration	0	\$ 0		\$ 0	
Yvon Maximum					
Business Acquisition [Line Items]					
Contingent consideration	\$ 33,500	\$ 33,500	\$ 46.0	\$ 33,500	\$ 46.0
R.S. Elliott Specialty Supply					
Business Acquisition [Line Items]					
Outstanding common stock purchased (as a percent)			100.00%		
Number of locations location			5		
Fiscal 2024 Acquisitions					
Business Acquisition [Line Items]					
Fair value of consideration transferred		\$ 380,000			
Goodwill not expected to be deductible for U.S. federal income tax purposes	17,200	17,200			
Goodwill expected to be deductible for U.S. federal income tax purposes	138,200	138,200			
Trade accounts and notes receivable	37,509	37,509			\$ 37,355
Trade accounts and notes receivable, gross	\$ 38,000	\$ 38,000			
Fiscal 2024 Acquisitions Customer relationships					
Business Acquisition [Line Items]					
Estimated useful life (in years)		12 years 1 month 6 days			
Fiscal 2024 Acquisitions Trade names					
Business Acquisition [Line Items]					
Estimated useful life (in years)		15 years			
Fiscal 2024 Acquisitions Non-compete agreements					
Business Acquisition [Line Items]					
Estimated useful life (in years)		5 years			
Jawl Lumber Corporation					
Business Acquisition [Line Items]					
Outstanding common stock purchased (as a percent)					100.00%
Kamco					

Business Acquisition
[Line Items]

Number of distribution facilities | facility

Fiscal 2023 Acquisitions

Business Acquisition
[Line Items]

Fair value of consideration transferred

60,500

Goodwill not expected to be deductible for U.S. federal income tax purposes

4,500

Goodwill expected to be deductible for U.S. federal income tax purposes

5,400

Trade accounts and notes receivable

19,308

Trade accounts and notes receivable, gross

\$ 21,000

Fiscal 2023 Acquisitions | Customer relationships

Business Acquisition
[Line Items]

Estimated useful life (in years)

9 years 6 months

Fiscal 2023 Acquisitions | Trade names

Business Acquisition
[Line Items]

Estimated useful life (in years)

15 years

Engler, Meier and Justus Inc.

Business Acquisition
[Line Items]

Outstanding common stock purchased (as a percent)

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Business Combinations - Preliminary Consideration Transferred (Details) - Fiscal 2025 Acquisitions \$ in Thousands	12 Months Ended Apr. 30, 2025 USD (\$)

Business Acquisition [Line Items]

Cash	\$ 212,150
Contingent consideration	26,648
Fair value of consideration transferred	\$ 238,798

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Business Combinations - Assets Acquired and Liabilities Assumed (Details) - USD (\$)	1 Months Ended	2 Months Ended	12 Months Ended			
\$ in Thousands	Apr. 30, 2023	Apr. 30, 2024	Apr. 30, 2025	May 01, 2024	Mar. 01, 2024	Apr. 03, 2023

Business Acquisition [Line Items]

Goodwill	\$ 853,767	\$ 881,334
Adjustments, Goodwill	2,008	
Fiscal 2025 Acquisitions		
Business Acquisition [Line Items]		
Cash and cash equivalents	8,414	\$ 8,414
Trade accounts and notes receivable	52,553	51,721
Adjustments, Trade accounts and notes receivable	832	
Inventories	10,546	10,731
Adjustments, Inventories	(185)	
Property and equipment	22,392	22,392
Operating lease right-of-use assets and other assets	16,462	15,826
Adjustments operating lease right-of-use assets and other assets	636	
Intangible assets	116,563	102,563
Adjustments, Intangible assets	14,000	
Goodwill	71,033	83,217
Adjustments, Goodwill	(12,184)	
Accounts payable and accrued expenses	(36,440)	(31,483)
Adjustments, Accounts payable and accrued expenses	(4,957)	
Deferred income taxes	(22,725)	(21,230)
Adjustments, Deferred income taxes	(1,495)	
Fair value of consideration transferred	238,798	\$ 242,151
Adjustments, Fair value of consideration transferred	\$ (3,353)	
Fiscal 2024 Acquisitions		

Business Acquisition [Line Items]

Cash and cash equivalents	3,028	\$ 3,028
Trade accounts and notes receivable	37,509	37,355
Adjustments, Trade accounts and notes receivable	154	
Inventories	25,750	25,713
Adjustments, Inventories	37	
Prepaid and other current assets	379	411
Adjustments, Prepaid and other current assets	(32)	
Property and equipment	17,035	17,035
Operating lease right-of-use assets and other assets	61,703	61,703
Goodwill	155,426	151,726
Adjustments, Goodwill	3,700	
Accounts payable and accrued expenses	(22,133)	(21,925)
Adjustments, Accounts payable and accrued expenses	(208)	
Operating lease liabilities	(61,703)	(61,703)
Deferred income taxes	(5,623)	(6,586)
Adjustments, Deferred income taxes	963	
Fair value of consideration transferred	379,972	380,375

Adjustments, Fair value of consideration transferred	(403)	
Fiscal 2023 Acquisitions		
Business Acquisition [Line Items]		
Trade accounts and notes receivable	\$ 19,308	\$ 20,267
Adjustments, Trade accounts and notes receivable	(959)	
Inventories	16,822	16,768
Adjustments, Inventories	54	
Prepaid and other current assets	404	542
Adjustments, Prepaid and other current assets	(138)	
Property and equipment	4,689	4,689
Operating lease right-of-use assets and other assets	6,894	6,894
Goodwill	9,875	10,697
Adjustments, Goodwill	(822)	
Accounts payable and accrued expenses	(9,091)	(9,091)
Operating lease liabilities	(6,894)	(6,894)
Deferred income taxes	(184)	(793)
Adjustments, Deferred income taxes	609	
Fair value of consideration transferred	60,476	61,732
Adjustments, Fair value of consideration transferred	(1,256)	

Customer relationships Fiscal 2024 Acquisitions		
Business Acquisition [Line Items]		
Intangible assets	120,601	124,954
Adjustments, Intangible assets	(4,353)	
Customer relationships Fiscal 2023 Acquisitions		
Business Acquisition [Line Items]		
Intangible assets	14,039	14,039
Trade names Fiscal 2024 Acquisitions		
Business Acquisition [Line Items]		
Intangible assets	43,400	44,064
Adjustments, Intangible assets	(664)	
Trade names Fiscal 2023 Acquisitions		
Business Acquisition [Line Items]		
Intangible assets	\$ 4,614	\$ 4,614
Non-compete agreements Fiscal 2024 Acquisitions		
Business Acquisition [Line Items]		
Intangible assets	\$ 4,600	\$ 4,600

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Business	12 Months Ended
Combinations - Pro	
Forma Financial	Apr. 30, 2024
Information (Details)	USD (\$)
\$ in Thousands	

Business Combinations [Abstract]

Net sales	\$ 5,711,196
Net income	\$ 263,482

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Business	12 Months Ended	
Combinations -		
Intangible Assets		
Acquired (Details) -	Apr. 30, 2025	Apr. 30, 2024
USD (\$)		
\$ in Thousands		
Business Acquisition [Line Items]		
Weighted Average Amortization Period (Years)	13 years 1 month 6 days	13 years 1 month 6 days
Customer relationships		
Business Acquisition [Line Items]		
Weighted Average Amortization Period (Years)	12 years 9 months 18 days	12 years 9 months 18 days
Trade names		
Business Acquisition [Line Items]		
Weighted Average Amortization Period (Years)	15 years 4 months 24 days	15 years 4 months 24 days
Other		
Business Acquisition [Line Items]		
Weighted Average Amortization Period (Years)	5 years 6 months	5 years 7 months 6 days
Fiscal 2025 Acquisitions		
Business Acquisition [Line Items]		
Fair Value	\$ 116,563	
Weighted Average Amortization Period (Years)	11 years 10 months 24 days	
Fiscal 2025 Acquisitions Customer relationships		
Business Acquisition [Line Items]		
Fair Value	\$ 101,440	
Weighted Average Amortization Period (Years)	11 years 7 months 6 days	
Fiscal 2025 Acquisitions Trade names		
Business Acquisition [Line Items]		
Fair Value	\$ 13,276	
Weighted Average Amortization Period (Years)	15 years	
Fiscal 2025 Acquisitions Other		
Business Acquisition [Line Items]		
Fair Value	\$ 1,847	
Weighted Average Amortization Period (Years)	5 years	

XML 78 R64.htm IDEA: XBRL DOCUMENT

Accounts Receivable -		
Trade Accounts and		
Notes Receivable	Apr. 30, 2025	Apr. 30, 2024
(Details) - USD (\$)		
\$ in Thousands		

Receivables [Abstract]

Trade receivables	\$ 719,868	\$ 745,956
Other receivables	128,967	120,967
Allowance for expected credit losses	(7,285)	(10,228)
Other allowances	(5,662)	(6,702)
Trade accounts and notes receivable	\$ 835,888	\$ 849,993

XML 79 R65.htm IDEA: XBRL DOCUMENT

Accounts Receivable - 12 Months Ended		
Change in Allowance	Apr. 30, 2025	
(Details)	USD (\$)	
\$ in Thousands		
Change in allowance		
Beginning balance	\$ 10,228	
Provision	4,120	
Write-offs and other	(7,063)	

Ending balance \$ 7,285
XML 80 R66.htm IDEA: XBRL DOCUMENT

Accounts Receivable -
Narrative (Details) -
USD (\$) Apr. 30, 2025 Apr. 30, 2024
\$ in Millions

Revenue from Contract with Customer [Abstract]
Receivables from contracts with customers \$ 706.9 \$ 729.0
XML 81 R67.htm IDEA: XBRL DOCUMENT

Property and
Equipment (Details) -
USD (\$) Apr. 30, 2025 Apr. 30, 2024 Apr. 30, 2023
\$ in Thousands

Property, Plant and Equipment [Line Items]
Total property and equipment \$ 893,351 \$ 782,107
Less: accumulated depreciation 369,343 309,850
Total property and equipment, net of accumulated depreciation 524,008 472,257
Depreciation 83,007 69,206 \$ 61,177
Land

Property, Plant and Equipment [Line Items]
Total property and equipment 67,310 67,214
Buildings and leasehold improvements
Property, Plant and Equipment [Line Items]
Total property and equipment 171,105 159,112
Machinery and equipment

Property, Plant and Equipment [Line Items]
Total property and equipment 644,092 547,912
Construction in progress
Property, Plant and Equipment [Line Items]
Total property and equipment \$ 10,844 \$ 7,869
XML 82 R68.htm IDEA: XBRL DOCUMENT

Goodwill and
Intangible Assets -
Goodwill (Details) -
USD (\$) Apr. 30, 2025 Apr. 30, 2024 Apr. 30, 2023
\$ in Thousands

Goodwill [Roll Forward]
Goodwill gross \$ 917,689
Goodwill, accumulated impairment loss (63,922)
Goodwill balance 853,767
Goodwill recognized from acquisitions 71,033
Impairment of goodwill (42,454) \$ 0 \$ 0
Goodwill written off related to sale of business (1,744)
Acquisition accounting adjustments 2,008
Translation adjustment, gross (1,615)
Translation adjustment, impairment loss 339
Translation adjustment, net (1,276)
Goodwill gross 987,371 917,689
Goodwill, accumulated impairment loss (106,037) (63,922)
Goodwill balance \$ 881,334 \$ 853,767
XML 83 R69.htm IDEA: XBRL DOCUMENT

Goodwill and
Intangible Assets -
Narrative (Details)
\$ in Thousands
3 Months Ended
Jan. 31, 2025
USD (\$) Apr. 30, 2025
USD (\$) unit 12 Months Ended
Apr. 30, 2024 Apr. 30, 2023
USD (\$) USD (\$)

Finite-Lived Intangible Assets [Line Items]
Goodwill \$ 881,334 \$ 853,767
Impairment of goodwill \$ 42,454 0 \$ 0
Number of reporting units | unit 10
Tradenames \$ 84,400 84,400
Ames Reporting Unit

Finite-Lived Intangible Assets [Line Items]
Goodwill 65,300
Impairment of goodwill \$ 42,500
Customer relationships
Finite-Lived Intangible Assets [Line Items]
Amortization 54,000
Other
Finite-Lived Intangible Assets [Line Items]
Amortization 300
Depreciation and amortization expense
Finite-Lived Intangible Assets [Line Items]
Amortization 81,100 64,200 \$ 65,700
Operating Segments
Finite-Lived Intangible Assets [Line Items]
Goodwill 816,000 746,000
Segment Reporting, Reconciling Item, Excluding Corporate Nonsegment
Finite-Lived Intangible Assets [Line Items]
Goodwill \$ 65,300 \$ 107,800
XML 84 R70.htm IDEA: XBRL DOCUMENT

Goodwill and
Intangible Assets -
Definite-Lived
Intangible Assets
(Details) - USD (\$) Apr. 30, 2025 Apr. 30, 2024
\$ in Thousands

Finite-Lived Intangible Assets [Line Items]
Weighted Average Amortization Period (Years) 13 years 1 month 6 days 13 years 1 month 6 days
Gross Carrying Amount \$ 912,735 \$ 853,069
Accumulated Amortization (460,386) (434,748)
Net Carrying Value 452,349 418,321
Indefinite-lived intangible assets 84,367 84,367
Total intangible assets, net \$ 536,716 \$ 502,688
Customer relationships

Finite-Lived Intangible Assets [Line Items]
Weighted Average Amortization Period (Years) 12 years 9 months 18 days 12 years 9 months 18 days
Gross Carrying Amount \$ 740,425 \$ 695,411
Accumulated Amortization (409,002) (395,117)
Net Carrying Value \$ 331,423 \$ 300,294
Customer relationships | Minimum
Finite-Lived Intangible Assets [Line Items]

Estimated Useful Lives (years)	5 years	5 years
Customer relationships Maximum		
Finite-Lived Intangible Assets [Line Items]		
Estimated Useful Lives (years)	15 years	15 years
Definite-lived trade names		
Finite-Lived Intangible Assets [Line Items]		
Weighted Average Amortization Period (Years)	15 years 4 months 24 days	15 years 4 months 24 days
Gross Carrying Amount	\$ 155,906	\$ 143,267
Accumulated Amortization	(42,598)	(32,613)
Net Carrying Value	\$ 113,308	\$ 110,654
Definite-lived trade names Minimum		
Finite-Lived Intangible Assets [Line Items]		
Estimated Useful Lives (years)	5 years	5 years
Definite-lived trade names Maximum		
Finite-Lived Intangible Assets [Line Items]		
Estimated Useful Lives (years)	20 years	20 years
Developed technology		
Finite-Lived Intangible Assets [Line Items]		
Estimated Useful Lives (years)	10 years	
Weighted Average Amortization Period (Years)	6 years 10 months 24 days	6 years 10 months 24 days
Gross Carrying Amount	\$ 8,334	\$ 8,249
Accumulated Amortization	(6,125)	(5,843)
Net Carrying Value	\$ 2,209	\$ 2,406
Developed technology Minimum		
Finite-Lived Intangible Assets [Line Items]		
Estimated Useful Lives (years)	5 years	5 years
Developed technology Maximum		
Finite-Lived Intangible Assets [Line Items]		
Estimated Useful Lives (years)		10 years
Other		
Finite-Lived Intangible Assets [Line Items]		
Weighted Average Amortization Period (Years)	5 years 6 months	5 years 7 months 6 days
Gross Carrying Amount	\$ 8,070	\$ 6,142
Accumulated Amortization	(2,661)	(1,175)
Net Carrying Value	\$ 5,409	\$ 4,967
Other Minimum		
Finite-Lived Intangible Assets [Line Items]		
Estimated Useful Lives (years)	3 years	3 years
Other Maximum		
Finite-Lived Intangible Assets [Line Items]		
Estimated Useful Lives (years)	10 years	10 years

XML 85 R71.htm IDEA: XBRL DOCUMENT		
Goodwill and Intangible Assets - Estimated Aggregate Amortization Expense (Details) - USD (\$)	Apr. 30, 2025	Apr. 30, 2024
\$ in Thousands		

Goodwill and Intangible Assets Disclosure [Abstract]		
2026	\$ 74,340	
2027	66,593	
2028	58,006	
2029	50,326	
2030	43,514	
Thereafter	159,570	
Net Carrying Value	\$ 452,349	\$ 418,321

[XML 86 R72.htm IDEA: XBRL DOCUMENT](#)

Other Accrued Expenses and Current Liabilities (Details) - USD (\$)	Apr. 30, 2025	Apr. 30, 2024
\$ in Thousands		

Accounts Payable and Accrued Liabilities, Current [Abstract]		
Insurance related liabilities	\$ 25,832	\$ 18,822
Customer rebates payable	20,649	19,513
Sales taxes payable	17,973	19,037
Income taxes payable	3,128	2,360
Reserve for sales returns	9,066	9,804
Accrued interest	9,532	10,425
Other	41,216	31,243
Total other accrued expenses and current liabilities	\$ 127,396	\$ 111,204

[XML 87 R73.htm IDEA: XBRL DOCUMENT](#)

Long-Term Debt - Components (Details) - USD (\$)	Apr. 30, 2025	Apr. 30, 2024	May 12, 2023
\$ in Thousands			

Debt Instrument [Line Items]			
Long-term debt, gross	\$ 1,272,404		
Finance lease obligations	193,655	\$ 168,738	
Carrying value of debt	1,264,346	1,280,575	
Less current portion	57,901	50,849	
Long-term debt	1,206,445	1,229,726	
Term Loan Facility			
Debt Instrument [Line Items]			
Long-term debt, gross	492,515	497,503	\$ 499,500
Unamortized discount and deferred financing costs	(5,317)	(6,406)	
ABL Facility			
Debt Instrument [Line Items]			
Long-term debt, gross	225,478	270,000	
Senior Notes			
Debt Instrument [Line Items]			
Long-term debt, gross	350,000	350,000	
Unamortized discount and deferred financing costs	\$ (2,741)	(3,426)	
Interest rate	4.625%		
Installment notes			
Debt Instrument [Line Items]			
Long-term debt, gross	\$ 10,756	4,170	
Unamortized discount	\$ 0	\$ (4)	
Installment notes Maximum			

Debt Instrument [Line Items]				
Interest rate	5.00%	5.00%		
XML 88 R74.htm IDEA: XBRL DOCUMENT				
Long-Term Debt -		12 Months Ended		
Term Loan Facility				
(Details) - USD (\$)		Feb. 02, 2024	Feb. 01, 2024	May 12, 2023
\$ in Thousands		Apr. 30, 2025	Apr. 30, 2024	Apr. 30, 2023

Debt Instrument [Line Items]				
Long-term debt, gross		\$ 1,272,404		
Write-off of debt discount and deferred financing fees		\$ 0	\$ 2,075	\$ 0
Term Loan Facility				

Debt Instrument [Line Items]				
Borrowing interest rate (as a percent)		6.57%		
Debt instrument, face amount	\$ 500,000			
Long-term debt, gross	\$ 499,500	\$ 492,515	497,503	
Maturity date extension	7 years			
Write-off of debt discount and deferred financing fees			700	
Debt instrument, percent of EBITDA	100.00%			
Debt instrument, first lien leverage ratio, maximum	3.50			
Loan amortization installments	\$ 1,300			
Loan amortization installments (as a percent)	0.25%			
Term Loan Facility SOFR				

Debt Instrument [Line Items]				
Margin added to variable rate (as a percent)	2.25%	3.00%	3.00%	
Term Loan Facility Base Rate				

Debt Instrument [Line Items]				
Margin added to variable rate (as a percent)	1.25%	2.00%		
Amendment to Term Loan Facility				

Debt Instrument [Line Items]				
Write-off of debt discount and deferred financing fees			\$ 1,400	
XML 89 R75.htm IDEA: XBRL DOCUMENT				

Long-Term Debt -	
Asset-Based Lending	
Facility (Details) -	Apr. 30, 2025
Amended ABL Facility	USD (\$)
\$ in Millions	

Debt Instrument [Line Items]				
Borrowing interest rate (as a percent)	5.85%			
Available borrowings under the facility	\$ 631.3			
Revolving Credit Facility				

Debt Instrument [Line Items]				
Maximum amount under the facility	\$ 950.0			
XML 90 R76.htm IDEA: XBRL DOCUMENT				

Long-Term Debt -		12 Months Ended		
Prepayments				
(Details) - Term Loan		Apr. 30, 2025		
Facility		USD (\$)		

Debt Instrument [Line Items]				
Percentage of the net proceeds of certain asset sales and issuances or incurrences of nonpermitted indebtedness to be used for mandatory prepayments	100.00%			
Percentage of annual excess cash flow for mandatory prepayments	50.00%			
Prepayment required related to excess cash flow	\$ 0			
Maximum				

Debt Instrument [Line Items]				
Percentage of annual excess cash flow for mandatory prepayments	25.00%			
Minimum				

Debt Instrument [Line Items]				
Percentage of annual excess cash flow for mandatory prepayments	0.00%			
XML 91 R77.htm IDEA: XBRL DOCUMENT				

Long-Term Debt -				
Senior Notes (Details)		Apr. 30, 2025	Apr. 30, 2024	
- USD (\$)				
\$ in Thousands				

Debt Instrument [Line Items]				
Long-term debt, gross	\$ 1,272,404			
Senior Notes				
Debt Instrument [Line Items]				
Long-term debt, gross	\$ 350,000	\$ 350,000		
Interest rate	4.625%			
XML 92 R78.htm IDEA: XBRL DOCUMENT				

Long-Term Debt -				
Maturities (Details) -		Apr. 30, 2025	Apr. 30, 2024	May 12, 2023
USD (\$)				
\$ in Thousands				

Debt Instrument [Line Items]				
2026	\$ 57,901			
2027	52,988			
2028	272,335			
2029	36,625			
2030	375,515			
Thereafter	477,040			
Total	1,272,404			
Term Loan Facility				

Debt Instrument [Line Items]				
2026	4,988			
2027	4,988			
2028	4,988			
2029	4,988			
2030	4,988			
Thereafter	467,575			
Total	492,515	\$ 497,503	\$ 499,500	
ABL Facility				

Debt Instrument [Line Items]				
2026	0			
2027	0			
2028	225,478			
2029	0			
2030	0			
Thereafter	0			
Total	225,478	270,000		
Senior Notes				

Debt Instrument [Line Items]		
2026	0	
2027	0	
2028	0	
2029	0	
2030	350,000	
Thereafter	0	
Total	350,000	350,000

[Finance Leases](#)

Debt Instrument [Line Items]		
2026	49,333	
2027	45,869	
2028	39,812	
2029	29,637	
2030	19,539	
Thereafter	9,465	
Total	193,655	

[Installment notes](#)

Debt Instrument [Line Items]		
2026	3,580	
2027	2,131	
2028	2,057	
2029	2,000	
2030	988	
Thereafter	0	
Total	\$ 10,756	\$ 4,170

[XML 93 R79.htm IDEA: XBRL DOCUMENT](#)

Leases - Components of Lease Expense (Details) - USD (\$)		12 Months Ended		
\$ in Thousands		Apr. 30, 2025	Apr. 30, 2024	Apr. 30, 2023

[Finance lease cost:](#)

Amortization of right-of-use assets	\$ 34,710	\$ 29,222	\$ 24,501
Interest on lease liabilities	11,361	7,988	7,187
Operating lease cost	82,774	65,804	57,093
Variable lease cost	15,715	16,686	19,699
Total lease cost	\$ 144,560	\$ 119,700	\$ 108,480

[XML 94 R80.htm IDEA: XBRL DOCUMENT](#)

Leases - Supplemental Cash Flow Information (Details) - USD (\$)		12 Months Ended		
\$ in Thousands		Apr. 30, 2025	Apr. 30, 2024	Apr. 30, 2023

[Cash paid for amounts included in the measurement of lease liabilities](#)

Operating cash flows from operating leases	\$ 80,185	\$ 64,117	\$ 56,269
Operating cash flows from finance leases	11,361	7,988	7,187
Financing cash flows from finance leases	46,720	41,786	35,845
Right-of-use assets obtained in exchange for lease obligations			
Operating leases	120,479	112,618	73,083
Finance leases	\$ 71,001	\$ 77,495	\$ 59,720

[XML 95 R81.htm IDEA: XBRL DOCUMENT](#)

Leases - Other Information (Details) - USD (\$)		Apr. 30, 2025	Apr. 30, 2024
\$ in Thousands			

[Finance leases included in property and equipment](#)

Property and equipment	\$ 356,417	\$ 289,707
Accumulated depreciation	(106,103)	(78,170)
Property and equipment, net	\$ 250,314	\$ 211,537

[Weighted-average remaining lease term \(years\)](#)

Operating leases	7 years 2 months 12 days	6 years 10 months 24 days
Finance leases	4 years 2 months 12 days	4 years

[Weighted-average discount rate](#)

Operating leases	6.90%	6.30%
Finance leases	6.10%	5.70%

[XML 96 R82.htm IDEA: XBRL DOCUMENT](#)

Leases - Future Minimum Lease Payments Under Non-Cancellable Leases (Details) - USD (\$)		Apr. 30, 2025	Apr. 30, 2024
\$ in Thousands			

[Finance](#)

2026	\$ 59,496	
2027	53,310	
2028	44,657	
2029	32,267	
2030	20,616	
Thereafter	9,667	
Total lease payments	220,013	
Less imputed interest	26,358	
Finance lease obligations	193,655	\$ 168,738

[Operating](#)

2026	74,693	
2027	69,373	
2028	59,431	
2029	51,509	
2030	40,403	
Thereafter	140,468	
Total lease payments	435,877	
Less imputed interest	102,179	
Total	\$ 333,698	

[XML 97 R83.htm IDEA: XBRL DOCUMENT](#)

Retirement Plan (Details) - USD (\$)		12 Months Ended		
\$ in Millions		Apr. 30, 2025	Apr. 30, 2024	Apr. 30, 2023

[Retirement Benefits \[Abstract\]](#)

Employee contributions matched by employer (as a percent)	50.00%		
Employee compensation eligible for employer match of employee contributions (as a percent)	4.00%		
Employer contributions to defined contribution retirement plan	\$ 10.5	\$ 8.9	\$ 7.8

[XML 98 R84.htm IDEA: XBRL DOCUMENT](#)

Income Taxes - Components of Income Before Taxes (Details) - USD (\$) \$ in Thousands	12 Months Ended		
	Apr. 30, 2025	Apr. 30, 2024	Apr. 30, 2023

[Income Tax Disclosure \[Line Items\]](#)

[Income before taxes](#) \$ 174,295 \$ 374,166 \$ 447,503

[United States](#)

[Income Tax Disclosure \[Line Items\]](#)

[Income before taxes](#) 158,770 347,309 392,299

[Foreign](#)

[Income Tax Disclosure \[Line Items\]](#)

[Income before taxes](#) \$ 15,525 \$ 26,857 \$ 55,204

[XML 99 R85.htm IDEA: XBRL DOCUMENT](#)

Income Taxes - Components of Income Tax Expense (Details) - USD (\$) \$ in Thousands	12 Months Ended		
	Apr. 30, 2025	Apr. 30, 2024	Apr. 30, 2023

[Current](#)

[Federal](#) \$ 40,773 \$ 63,306 \$ 76,532

[Foreign](#) 12,495 8,235 16,727

[State](#) 14,186 22,861 21,033

[Total Current](#) 67,454 94,402 114,292

[Deferred](#)

[Federal](#) (1,057) 5,446 3,315

[Foreign](#) (7,045) (3,569) (3,705)

[State](#) (526) 1,808 610

[Total Deferred](#) (8,628) 3,685 220

[Total provision for income taxes](#) \$ 58,826 \$ 98,087 \$ 114,512

[XML 100 R86.htm IDEA: XBRL DOCUMENT](#)

Income Taxes - Reconciliation to Federal Statutory Rate (Details) - USD (\$) \$ in Thousands	12 Months Ended		
	Apr. 30, 2025	Apr. 30, 2024	Apr. 30, 2023

[Income Tax Disclosure \[Abstract\]](#)

[Federal income taxes at statutory rate](#) \$ 36,588 \$ 78,538 \$ 93,976

[State income taxes, net of federal income tax benefit](#) 11,612 19,008 16,847

[Impact of foreign rate differences](#) 923 (1,672) 1,052

[Net change in valuation allowance](#) (693) 954 443

[Equity-based compensation](#) (2,086) (3,024) (1,942)

[Other permanent items](#) 3,219 3,704 2,670

[GILTI](#) 132 39 1,452

[Goodwill impairment](#) 8,915 0 0

[Other](#) 216 540 14

[Total provision for income taxes](#) \$ 58,826 \$ 98,087 \$ 114,512

[XML 101 R87.htm IDEA: XBRL DOCUMENT](#)

Income Taxes - Deferred Income Taxes (Details) - USD (\$) \$ in Thousands	Apr. 30, 2025		Apr. 30, 2024

[Deferred income tax assets:](#)

[Allowances on accounts and notes receivable](#) \$ 4,399 \$ 5,973

[Accrued payroll and related costs](#) 2,973 2,606

[Insurance reserves](#) 6,678 4,568

[Inventory costs](#) 6,181 6,495

[Deferred compensation](#) 10,338 10,043

[Equity compensation](#) 4,172 3,903

[Acquisition related costs](#) 1,812 1,454

[Net operating loss carry-forwards](#) 1,645 1,928

[Disallowed interest expense](#) 2,114 2,097

[Investment in partnerships](#) 32,751 30,449

[Operating lease liability](#) 83,581 63,151

[Other deferred tax assets, net](#) 4,934 4,382

[Total deferred income tax assets](#) 161,578 137,049

[Less: Valuation allowance](#) (11,801) (12,541)

[Total deferred income tax assets, net of valuation allowance](#) 149,777 124,508

[Deferred income tax liabilities:](#)

[Amortization of intangible assets](#) (55,963) (41,663)

[Operating lease right-of-use assets](#) (80,251) (61,283)

[Depreciation](#) (64,167) (57,667)

[Derivative instruments](#) (130) (2,780)

[Other deferred tax liabilities, net](#) (1,181) (1,923)

[Total deferred income tax liabilities](#) (201,692) (165,316)

[Deferred income tax liabilities](#) \$ (51,915) \$ (40,808)

[XML 102 R88.htm IDEA: XBRL DOCUMENT](#)

Income Taxes - Narrative (Details) - USD (\$)	12 Months Ended	
	Apr. 30, 2025	Apr. 30, 2024

[Operating Loss Carryforwards \[Line Items\]](#)

[Reserve for uncertain tax positions](#) \$ 0 \$ 0

[Liability for uncertain tax position](#) 0 0

[State](#)

[Operating Loss Carryforwards \[Line Items\]](#)

[Net operating loss carry forwards](#) \$ 34,500,000 \$ 37,400,000

[State | Minimum](#)

[Operating Loss Carryforwards \[Line Items\]](#)

[Statute of limitation period](#) 3 years

[State | Maximum](#)

[Operating Loss Carryforwards \[Line Items\]](#)

[Statute of limitation period](#) 4 years

[XML 103 R89.htm IDEA: XBRL DOCUMENT](#)

Stockholders' Equity - Exchangeable Shares, Share Repurchase Program and Secondary Public Offering (Details) - USD (\$)	Apr. 30, 2025		
	Dec. 02, 2024	Dec. 01, 2024	

\$ in Millions			
Equity [Abstract]			
Authorized amount of shares to be repurchased under the program		\$ 250.0	\$ 250.0
Remaining amount under repurchase program	\$ 192.0		
<i>XML 104 R90.htm IDEA: XBRL DOCUMENT</i>			
Stockholders' Equity -	12 Months Ended		
Share Repurchase			
Activity (Details) -			
USD (\$)	Apr. 30, 2025	Apr. 30, 2024	Apr. 30, 2023
shares in Thousands,			
\$ in Thousands			
Equity [Abstract]			
Amount repurchased pursuant to repurchase program	\$ 164,144	\$ 115,644	\$ 110,657
Excise taxes on repurchases	1,358	795	119
Repurchases of common stock	\$ 165,502	\$ 116,439	\$ 110,776
Number of share repurchased (in shares)	1,925	1,702	2,271
<i>XML 105 R91.htm IDEA: XBRL DOCUMENT</i>			
Stockholders' Equity -	12 Months Ended		
Accumulated Other			
Comprehensive			
Income (Loss)	Apr. 30, 2025	Apr. 30, 2024	Apr. 30, 2023
(Details) - USD (\$)			
\$ in Thousands			
Accumulated other comprehensive (loss) income [Roll Forward]			
Beginning balance		\$ 1,460,521	\$ 1,274,757
Other comprehensive income (loss) before reclassification		(8,266)	6,494
Reclassification to earnings from accumulated other comprehensive income (loss)		(2,148)	(2,884)
Ending balance		1,420,180	1,274,757
Other comprehensive loss on derivative instruments before reclassification, tax		1,900	3,700
Reclassification to earnings from accumulated other comprehensive income (loss) on derivative instruments		700	900
Gain (loss) on intra-entity transactions, long-term investment, tax		(700)	(1,600)
Accumulated Other Comprehensive Income (Loss)			
Accumulated other comprehensive (loss) income [Roll Forward]			
Beginning balance		(31,519)	(35,129)
Ending balance		(41,933)	(31,519)
Foreign Currency Translation			
Accumulated other comprehensive (loss) income [Roll Forward]			
Beginning balance		(35,071)	(35,129)
Other comprehensive income (loss) before reclassification		(355)	58
Reclassification to earnings from accumulated other comprehensive income (loss)		0	0
Ending balance		(35,426)	(35,071)
Intra-Entity Transactions That Are of a Long-Term Investment Nature			
Accumulated other comprehensive (loss) income [Roll Forward]			
Beginning balance		(4,929)	0
Other comprehensive income (loss) before reclassification		(1,958)	(4,929)
Reclassification to earnings from accumulated other comprehensive income (loss)		0	0
Ending balance		(6,887)	(4,929)
Derivative Financial Instruments			
Accumulated other comprehensive (loss) income [Roll Forward]			
Beginning balance		8,481	0
Other comprehensive income (loss) before reclassification		(5,953)	11,365
Reclassification to earnings from accumulated other comprehensive income (loss)		(2,148)	(2,884)
Ending balance		\$ 380	\$ 8,481
<i>XML 106 R92.htm IDEA: XBRL DOCUMENT</i>			
Equity-Based	12 Months Ended		
Compensation -			
General (Details) -			
USD (\$)	Apr. 30, 2025	Apr. 30, 2024	Apr. 30, 2023
\$ in Thousands,			
shares in Millions			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Equity-based compensation	\$ 15,646	\$ 15,618	\$ 13,217
Selling, general and administrative expenses			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Equity-based compensation	\$ 14,100	\$ 14,400	\$ 12,200
Stock Options			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Term of award (in years)	10 years		
Minimum Stock Options			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Vesting period (in years)	3 years		
Minimum Restricted stock units			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Vesting period (in years)	1 year		
Maximum Stock Options			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Vesting period (in years)	4 years		
Maximum Restricted stock units			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Vesting period (in years)	3 years		
Plan			
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]			
Shares authorized	2.4		
Number of shares available for grant	1.2		
<i>XML 107 R93.htm IDEA: XBRL DOCUMENT</i>			
Equity-Based	12 Months Ended		
Compensation - Stock			
Option Activity			
(Details) - Stock			
Options - USD (\$)	Apr. 30, 2025	Apr. 30, 2024	Apr. 30, 2023
\$ / shares in Units,			
shares in Thousands,			
\$ in Thousands			
Number of Options			
Outstanding, beginning of the period (in shares)	968		
Options granted (in shares)	135		
Options exercised (in shares)	(131)		
Options forfeited (in shares)	(15)		
Outstanding, end of the period (in shares)	957	968	
Exercisable at end of period (in shares)	670		
Vested and expected to vest at end of period (in shares)	945		

Weighted Average Exercise Price				
Outstanding, beginning of period (in dollars per share)	\$ 41.79			
Options granted (in dollars per share)	92.58			
Options exercised (in dollars per share)	26.62			
Options forfeited (in dollars per share)	67.43			
Outstanding, end of the period (in dollars per share)	50.66	\$ 41.79		
Exercisable at end of period (in dollars per share)	38.73			
Vested and expected to vest at end of period (in dollars per share)	\$ 50.25			
Other disclosures				
Weighted Average Remaining Contractual Life, Outstanding (in years)	6 years 6 months	6 years 8 months 12 days		
Weighted Average Remaining Contractual Life, Exercisable at end of period (in years)	5 years 7 months 6 days			
Weighted Average Remaining Contractual Life, Vested and expected to vest at end of period (in years)	6 years 6 months			
Aggregate Intrinsic Value, Outstanding	\$ 24,379	\$ 49,079		
Aggregate Intrinsic Value, Exercisable at end of period	23,218			
Aggregate Intrinsic Value, Vested and expected to vest at end of period	24,365			
Intrinsic value of options exercised	7,500	\$ 15,700	\$ 11,500	
Unrecognized compensation cost	\$ 5,700			
Weighted-average period for recognition of unrecognized compensation expense (in years)	1 year 6 months			
<i>XML 108 R94.htm IDEA: XBRL DOCUMENT</i>				
Equity-Based Compensation - Black Scholes Options - Pricing Model (Details) - Stock Options - \$ / shares 12 Months Ended Apr. 30, 2025Apr. 30, 2024Apr. 30, 2023				
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]				
Volatility (as a percent)	37.53%	38.70%	45.80%	
Expected life (years)	6 years	6 years	6 years	
Risk-free interest rate (as a percent)	3.95%	4.30%	2.67%	
Dividend yield (as a percent)	0.00%	0.00%	0.00%	
Weighted average grant date fair value (in dollars per share)	\$ 39.86	\$ 33.33	\$ 25.26	
<i>XML 109 R95.htm IDEA: XBRL DOCUMENT</i>				
Equity-Based Compensation - Restricted Stock Units (Details) - Restricted stock units - USD (\$) 12 Months Ended Apr. 30, 2025Apr. 30, 2024Apr. 30, 2023				
\$ / shares in Units, shares in Thousands, \$ in Millions Number of Restricted Stock Units				
Outstanding, beginning of the period (in shares)	314			
Granted (in shares)	120			
Vested (in shares)	(174)			
Forfeited (in shares)	(12)			
Outstanding, end of the period (in shares)	248	314		
Weighted Average Grant Date Fair Value				
Outstanding, beginning of period (in dollars per share)	\$ 60.74			
Granted (in dollars per share)	92.50			
Vested (in dollars per share)	58.34			
Forfeited (in dollars per share)	75.61			
Outstanding, end of the period (in dollars per share)	\$ 77.09	\$ 60.74		
Fair value of awards vested	\$ 16.0	\$ 13.0	\$ 9.0	
Unrecognized compensation cost	\$ 8.1			
Weighted-average period for recognition of unrecognized compensation expense (in years)	1 year 2 months 12 days			
<i>XML 110 R96.htm IDEA: XBRL DOCUMENT</i>				
Equity-Based Compensation - Employee Stock Purchase Plan (Details) - USD (\$) 12 Months Ended Apr. 30, 2025Apr. 30, 2024Apr. 30, 2023				
\$ / shares in Units, shares in Thousands, \$ in Thousands Share-based Compensation Arrangement by Share-based Payment Award [Line Items]				
Share-based compensation expense ESPP		\$ 15,646	\$ 15,618	\$ 13,217
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]				
Percentage of common stock price based on closing price at the beginning or end of the last day of the purchase period	90.00%			
Purchase period	6 months			
Number of shares authorized	2,000			
Number of shares available for issuance	1,400			
Share-based compensation expense	\$ 1,500	\$ 1,200	\$ 1,000	
Number of shares purchased under ESPP	84	89	79	
Average price per share (in dollars per share)	\$ 71.33	\$ 51.74	\$ 40.47	
<i>XML 111 R97.htm IDEA: XBRL DOCUMENT</i>				
Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests (Details) - USD (\$) 12 Months Ended Apr. 30, 2025Apr. 30, 2024Apr. 30, 2023				
\$ in Thousands Selling, general and administrative expenses				
Equity based compensation arrangements [Roll Forward]				
Expense related to equity based compensation arrangements	\$ 3,600	\$ 6,900	\$ 8,900	
Stock Appreciation Rights				
Equity based compensation arrangements [Roll Forward]				
Award liability as of beginning of period	36,013	32,432		
Amounts redeemed	(5,060)	(1,810)		
Change in fair value	2,296	5,391		
Award liability as of end of period	33,249	36,013	32,432	
Current liabilities related to plans	20,798	11,038		
Long-term liabilities related to plans	\$ 12,451	24,975		
Settlement period	5 years			
Deferred Compensation				
Equity based compensation arrangements [Roll Forward]				
Award liability as of beginning of period	\$ 2,060	2,407		
Amounts redeemed	(785)	(586)		
Change in fair value	210	239		

Award liability as of end of period	1,485	2,060	2,407
Current liabilities related to plans	1,485	733	
Long-term liabilities related to plans	\$ 0	1,327	
Settlement period	5 years		
Redeemable Noncontrolling Interests			
Equity based compensation arrangements [Roll Forward]			
Award liability as of beginning of period	\$ 10,259	12,002	
Amounts redeemed	(3,935)	(2,931)	
Change in fair value	1,050	1,188	
Award liability as of end of period	7,374	10,259	\$ 12,002
Current liabilities related to plans	7,374	3,666	
Long-term liabilities related to plans	\$ 0	\$ 6,593	
Settlement period	5 years		

[XML 112 R98.htm IDEA: XBRL DOCUMENT](#)

Fair Value		
Measurements - Fair		
Value of Derivative		
Liabilities (Details) -	Apr. 30, 2025	Apr. 30, 2024
Fair Value,		
Measurements,		
Recurring - USD (\$)		
\$ in Thousands		

[Level 3](#)

Liabilities:		
Contingent consideration	\$ 28,059	\$ 0
Interest rate swaps and collars Level 2		
Assets:		
Derivative Asset	\$ 527	\$ 11,260

[XML 113 R99.htm IDEA: XBRL DOCUMENT](#)

Fair Value	12 Months Ended						
Measurements -							
Narrative (Details)	Apr. 30,	Apr. 30,	Apr. 30,	Apr. 30,	Jul. 02,	Jul. 02,	May 31,
\$ in Millions, \$ in	2025	2024	2023	2025	2024	2024	2023
Millions	USD (\$)	USD (\$)	USD (\$)	CAD (\$)	USD (\$)	CAD (\$)	USD (\$)

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

Impairment of operating lease ROU assets	\$ 3.4
Yvon	

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

Current contingent consideration liability	5.7
Noncurrent contingent consideration liability	22.4
Maximum Yvon	

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

Contingent consideration	33.5	\$ 46.0	\$ 33.5	\$ 46.0
Minimum Yvon				

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

Contingent consideration	0.0	\$ 0.0
Interest rate swap agreements		

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

Gain (loss) on derivative instruments	2.8	\$ 2.9	\$ (1.8)
Expected earnings to be reclassified during next twelve months	0.2		
Interest rate swap agreements Prepaid expenses and other current assets			

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

Derivative Asset	0.2
Interest rate swap agreements Other assets	

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

Derivative Asset	\$ 0.3
Interest rate swap agreements Term Loan Facility	

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

Notional amount				\$ 300.0
Capped interest rate (as a percent)	3.899%	3.899%		
Forward interest rate collar Term Loan Facility				

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

Notional amount				\$ 300.0

[XML 114 R100.htm IDEA: XBRL DOCUMENT](#)

Fair Value	12 Months Ended
Measurements -	
Change in Fair Value	
of Level 3 Liabilities	
(Details) - Contingent	Apr. 30, 2025
Consideration	USD (\$)
\$ in Thousands	

[Fair Value, Liabilities Measured on Recurring Basis, Unobservable Input Reconciliation, Calculation \[Roll Forward\]](#)

Beginning balance	\$ 0
Additions	26,348
Change in fair value	1,882
Translation adjustment	(171)
Ending balance	\$ 28,059

[XML 115 R101.htm IDEA: XBRL DOCUMENT](#)

Fair Value		
Measurements - Fair		
Value of Debt		
(Details) - Level 2 -	Apr. 30, 2025	Apr. 30, 2024
USD (\$)		
\$ in Thousands		

[Carrying Amount](#)

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

Senior Notes	\$ 350,000	\$ 350,000
Fair Value		

[Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis \[Line Items\]](#)

Senior Notes	\$ 330,012	\$ 323,330

[XML 116 R102.htm IDEA: XBRL DOCUMENT](#)

	12 Months Ended
Segments - Narrative	Apr. 30, 2025
(Details)	segment

division											
Segment Reporting [Abstract]											
Number of reportable segments segment 1											
Number of geographic divisions division 9											
XML 117 R103.htm IDEA: XBRL DOCUMENT											
Segments - Segment Results (Details) - USD (\$) \$ in Thousands	3 Months Ended								12 Months Ended		
	Apr. 30, 2025	Jan. 31, 2025	Oct. 31, 2024	Jul. 31, 2024	Apr. 30, 2024	Jan. 31, 2024	Oct. 31, 2023	Jul. 31, 2023	Apr. 30, 2025	Apr. 30, 2024	Apr. 30, 2023
Segment Reporting Information [Line Items]											
Net sales	\$ 1,333,796	\$ 1,260,710	\$ 1,470,776	\$ 1,448,456	\$ 1,413,029	\$ 1,258,348	\$ 1,420,930	\$ 1,409,600	\$ 5,513,738	\$ 5,501,907	\$ 5,329,252
Cost of sales (exclusive of depreciation and amortization)									3,791,714	3,726,806	3,603,307
Operating expenses									1,464,462	1,332,261	1,220,734
Segment Adjusted EBITDA									500,922	615,454	665,696
Geographical Divisions											
Segment Reporting Information [Line Items]											
Net sales									5,402,691	5,374,474	5,200,268
Cost of sales (exclusive of depreciation and amortization)									3,740,627	3,665,881	3,548,689
Operating expenses									1,179,379	1,118,784	1,023,789
Other income									(7,274)	(8,731)	(7,625)
Segment Adjusted EBITDA									\$ 489,959	\$ 598,540	\$ 635,415
XML 118 R104.htm IDEA: XBRL DOCUMENT											
Segments - Net Sales, Adjusted EBITDA and Segment Results (Details) - USD (\$) \$ in Thousands	3 Months Ended								12 Months Ended		
	Apr. 30, 2025	Jan. 31, 2025	Oct. 31, 2024	Jul. 31, 2024	Apr. 30, 2024	Jan. 31, 2024	Oct. 31, 2023	Jul. 31, 2023	Apr. 30, 2025	Apr. 30, 2024	Apr. 30, 2023
Reconciliation of net sales											
Net sales	\$ 1,333,796	\$ 1,260,710	\$ 1,470,776	\$ 1,448,456	\$ 1,413,029	\$ 1,258,348	\$ 1,420,930	\$ 1,409,600	\$ 5,513,738	\$ 5,501,907	\$ 5,329,252
Reconciliation of Adjusted EBITDA											
Adjusted EBITDA									500,922	615,454	665,696
Interest expense									(89,080)	(75,461)	(65,843)
Write-off of debt discount and deferred financing fees									0	(2,075)	0
Interest income									919	1,754	1,287
Depreciation									(83,007)	(69,206)	(61,177)
Amortization									(81,141)	(64,156)	(65,730)
Impairment of goodwill									(42,454)	0	0
Stock appreciation expense									(2,296)	(5,391)	(7,703)
Redeemable noncontrolling interests and deferred compensation									(1,260)	(1,427)	(1,178)
Equity-based compensation									(15,646)	(15,618)	(13,217)
Severance and other permitted costs									(11,851)	(2,628)	(2,788)
Transaction costs (acquisitions and other)									(3,920)	(4,856)	(1,961)
Gain on disposal of assets									5,476	729	1,413
Effects of fair value adjustments to inventory									(485)	(1,633)	(1,123)
Change in fair value of contingent consideration									(1,882)	0	0
Debt transaction costs									0	(1,320)	(173)
Income before taxes									174,295	374,166	447,503
Operating Segments											
Reconciliation of net sales											
Net sales									5,402,691	5,374,474	5,200,268
Reconciliation of Adjusted EBITDA											
Adjusted EBITDA									489,959	598,540	635,415
Segment Reporting, Reconciling Item, Excluding Corporate Nonsegment											
Reconciliation of net sales											
Net sales									111,047	127,433	128,984
Reconciliation of Adjusted EBITDA											
Adjusted EBITDA									\$ 10,963	\$ 16,914	\$ 30,281
XML 119 R105.htm IDEA: XBRL DOCUMENT											
Segments - Net Sales by Main Product Lines (Details) - USD (\$) \$ in Thousands	3 Months Ended								12 Months Ended		
	Apr. 30, 2025	Jan. 31, 2025	Oct. 31, 2024	Jul. 31, 2024	Apr. 30, 2024	Jan. 31, 2024	Oct. 31, 2023	Jul. 31, 2023	Apr. 30, 2025	Apr. 30, 2024	Apr. 30, 2023
Revenue from External Customer [Line Items]											
Total net sales	\$ 1,333,796	\$ 1,260,710	\$ 1,470,776	\$ 1,448,456	\$ 1,413,029	\$ 1,258,348	\$ 1,420,930	\$ 1,409,600	\$ 5,513,738	\$ 5,501,907	\$ 5,329,252
Wallboard											
Revenue from External Customer [Line Items]											
Total net sales									2,198,363	2,263,337	2,151,505
Complementary products											
Revenue from External Customer [Line Items]											
Total net sales									1,725,908	1,650,689	1,537,617
Steel framing											
Revenue from External Customer [Line Items]											
Total net sales									796,155	892,730	1,011,309
Ceilings											
Revenue from External Customer [Line Items]											
Total net sales									\$ 793,312	\$ 695,151	\$ 628,821
XML 120 R106.htm IDEA: XBRL DOCUMENT											
Segments - Net Sales of Complementary Products (Details) - USD (\$) \$ in Thousands	3 Months Ended								12 Months Ended		
	Apr. 30, 2025	Jan. 31, 2025	Oct. 31, 2024	Jul. 31, 2024	Apr. 30, 2024	Jan. 31, 2024	Oct. 31, 2023	Jul. 31, 2023	Apr. 30, 2025	Apr. 30, 2024	Apr. 30, 2023
Revenue from External Customer [Line Items]											
Total net sales	\$ 1,333,796	\$ 1,260,710	\$ 1,470,776	\$ 1,448,456	\$ 1,413,029	\$ 1,258,348	\$ 1,420,930	\$ 1,409,600	\$ 5,513,738	\$ 5,501,907	\$ 5,329,252
Complementary products											
Revenue from External Customer [Line Items]											
Total net sales									1,725,908	1,650,689	1,537,617

Total net sales	345,023	346,482	319,466
Insulation			
Revenue from External Customer [Line Items]			
Total net sales	362,175	320,209	293,755
Joint treatment			
Revenue from External Customer [Line Items]			
Total net sales	289,823	265,086	240,988
Lumber			
Revenue from External Customer [Line Items]			
Total net sales	159,675	151,457	147,507
EIFS/stucco			
Revenue from External Customer [Line Items]			
Total net sales	209,668	178,948	145,517
Other			
Revenue from External Customer [Line Items]			
Total net sales	\$ 359,544	\$ 388,507	\$ 390,384

United States				
Revenues from External Customers and Long-Lived Assets [Line Items]				
Total net sales	4,736,710	4,815,044	4,676,558	
Canada				
Revenues from External Customers and Long-Lived Assets [Line Items]				
Total net sales	\$ 777,028	\$ 686,863	\$ 652,694	

Earnings Per Common Share (Details) - USD (\$) \$ / shares in Units, shares in Thousands, \$ in Thousands	3 Months Ended							12 Months Ended			
	Apr. 30, 2025	Jan. 31, 2025	Oct. 31, 2024	Jul. 31, 2024	Apr. 30, 2024	Jan. 31, 2024	Oct. 31, 2023	Jul. 31, 2023	Apr. 30, 2025	Apr. 30, 2024	Apr. 30, 2023
Earnings Per Share [Abstract]											
Net income	\$ 26,094	\$ (21,409)	\$ 53,536	\$ 57,248	\$ 56,387	\$ 51,905	\$ 80,957	\$ 86,830	\$ 115,469	\$ 276,079	\$ 332,991
Basic earnings per common share:											
Basic weighted average common shares outstanding (in shares)	38,317	38,708	39,126	39,542	39,830	39,864	40,466	40,749	38,928	40,229	41,904
Basic earnings per common share (in dollars per share)	\$ 0.68	\$ (0.55)	\$ 1.37	\$ 1.45	\$ 1.42	\$ 1.30	\$ 2.00	\$ 2.13	\$ 2.97	\$ 6.86	\$ 7.95
Diluted earnings per common share:											
Basic weighted average common shares outstanding (in shares)	38,317	38,708	39,126	39,542	39,830	39,864	40,466	40,749	38,928	40,229	41,904
Add: Common Stock Equivalents (in shares)									575	677	688
Diluted weighted average common shares outstanding (in shares)	38,813	38,708	39,703	40,226	40,539	40,512	41,088	41,477	39,503	40,906	42,592
Diluted earnings per common share (in dollars per share)	\$ 0.67	\$ (0.55)	\$ 1.35	\$ 1.42	\$ 1.39	\$ 1.28	\$ 1.97	\$ 2.09	\$ 2.92	\$ 6.75	\$ 7.82
Shares were not included in the calculation of Diluted loss per common share											
Anti-dilutive shares (in shares)									200	200	400

[illegible]

\$ in Thousands

Quarterly Financial Information Disclosure
[Abstract]

Net sales	\$ 1,333,796	\$ 1,260,710	\$ 1,470,776	\$ 1,448,456	\$ 1,413,029	\$ 1,258,348	\$ 1,420,930	\$ 1,409,600	\$ 5,513,738	\$ 5,501,907	\$ 5,329,252
Gross Profit	416,244	393,090	461,127	451,563	451,198	414,720	458,629	450,554	1,722,024	1,775,101	1,725,945
Net Income (Loss)	\$ 26,094	\$ (21,409)	\$ 53,536	\$ 57,248	\$ 56,387	\$ 51,905	\$ 80,957	\$ 86,830	\$ 115,469	\$ 276,079	\$ 332,991
Weighted average shares outstanding:											
Basic (in shares)	38,317	38,708	39,126	39,542	39,830	39,864	40,466	40,749	38,928	40,229	41,904
Diluted (in shares)	38,813	38,708	39,703	40,226	40,539	40,512	41,088	41,477	39,503	40,906	42,592
Net income (loss) per share:											
Basic (in dollars per share)	\$ 0.68	\$ (0.55)	\$ 1.37	\$ 1.45	\$ 1.42	\$ 1.30	\$ 2.00	\$ 2.13	\$ 2.97	\$ 6.86	\$ 7.95
Diluted (in dollars per share)	\$ 0.67	\$ (0.55)	\$ 1.35	\$ 1.42	\$ 1.39	\$ 1.28	\$ 1.97	\$ 2.09	\$ 2.92	\$ 6.75	\$ 7.82
Impairment of goodwill									\$ 42,454	\$ 0	\$ 0
Gain on sale of business									\$ 7,393	\$ 0	\$ 0

XML 126 Show.js IDEA: XBRL DOCUMENT // Edgar(tm) Renderer was created by staff of the U.S. Securities and Exchange Commission. Data and content created by government employees within the scope of their employment are not subject to domestic copyright protection. 17 U.S.C. 105. var Show={};Show.LastAR=null;Show.showAR=function(a,r,w){if(Show.LastAR)Show.hideAR();var e=a;while(e&&e.nodeName!="TABLE")e=e.nextSibling;if(!e.nodeName!="TABLE"){var ref=(window)?w.document.document.getElementById(r):if(ref){e=ref.cloneNode(!0);e.removeAttribute('id');a.parentNode.appendChild(e)} if(!e.style.display=='block':Show.LastAR=e};Show.hideAR=function(){Show.LastAR.style.display='none';Show.toggleNext=function(a){var e=a;while(e.nodeName!="DIV")e=e.nextSibling;if(!e.style){if(!e.style.display){}}else{var d=p;if(e.style.display=='none'){d='block';p='';}else{d='none';p='+'};e.style.display=d;if(a.textContent){a.textContent=p+a.textContent.substring(1)}else{a.innerHTMLText=p+a.innerHTMLText.substring(1)}}} XML 127 report.css ABIDE: XBRL DOCUMENT /* Updated 2019-11-04 */ /* v2.2.0.24 */ /* DefRef Styles */ report table.authRefData { background-color: #def; border: 2px solid #2F4497; font-size: 1em; position: absolute; } report table.authRefData a { display: block; font-weight: bold; } report table.authRefData p { margin-top: 0px; } report table.authRefData .hide { background-color: #2F4497; padding: 1px 3px 0px 0px; text-align: right; } report table.authRefData .hide a:hover { background-color: #2F4497; } report table.authRefData .body { height: 150px; overflow: auto; width: 400px; } report table.authRefData table { font-size: 1em; } /* Report Styles */ pl a .pl a:visited { color: black; text-decoration: none; } /* table */ report { background-color: white; border: 2px solid #ac; clear: both; color: black; font: normal 8pt Helvetica, Arial, sans-serif; margin-bottom: 2em; } report hr { border: 1px solid #ac; } /* Top labels */ report th { background-color: #ac; color: black; font-weight: bold; text-align: center; } report th,td { background-color: transparent; color: #000000; font: bold 10pt Helvetica, Arial, sans-serif; text-align: left; } report pl { text-align: left; vertical-align: top; white-space: normal; width: 200px; white-space: normal; } /* word-wrap: break-word; */ report td,pl a { cursor: pointer; display: block; width: 200px; overflow: hidden; } report td,pl div a { width: 200px; } report td,pl a:hover { background-color: #ffc; } /* Header rows... */ report tr,th { background-color: #ac; color: black; font-weight: bold; } /* Calendars... */ report rc { background-color: #f0f0f0; } /* Even rows... */ report re, report reu { background-color: #def; } report reu,td { border-bottom: 1px solid black; } /* Odd rows... */ report ro, report rou { background-color: white; } report ro,td { border-bottom: 1px solid black; } report ro,td,td { border-bottom: 0px solid black; } /* styles for footnote marker */ report fn { white-space: nowrap; } /* styles for numeric types */ report num, report num { text-align: right; white-space: nowrap; } report num { padding-left: 2em; } report num { padding: 0px 0.4em 0px 2em; } /* styles for text types */ report text { text-align: left; white-space: normal; } report text, big { margin-bottom: 1em; width: 17em; } report text, more { display: none; } report text, note { font-style: italic; font-weight: bold; } report text, small { width: 10em; } report sup { font-style: italic; } report outerFootnotes { font-size: 1em; } XML 129 FilingSummary.xml IDEA: XBRL DOCUMENT 3.25.2.html 344 548 1 false 89 0 false 11 false false R1.htm 0000001 - Document - Cover Sheet http://www.gms.com/role/Cover Cover Cover 1 false false R2.htm 0000002 - Document - Audit Information Sheet http://www.gms.com/role/AuditInformation Audit Information Cover 2 false false R3.htm 9952151 - Statement - Consolidated Balance Sheets Sheet http://www.gms.com/role/ConsolidatedBalanceSheets Consolidated Balance Sheets Statements 3 false false R4.htm 9952152 - Statement - Consolidated Balance Sheets (Parenthetical) Sheet http://www.gms.com/role/ConsolidatedBalanceSheetsParenthetical Consolidated Balance Sheets (Parenthetical) Statements 4 false false R5.htm 9952153 - Statement - Consolidated Statements of Operations and Comprehensive Income Sheet http://www.gms.com/role/ConsolidatedStatementsofOperationsandComprehensiveIncome Consolidated Statements of Operations and Comprehensive Income Statements 5 false false R6.htm 9952154 - Statement - Consolidated Statements of Stockholders' Equity Sheet http://www.gms.com/role/ConsolidatedStatementsofStockholdersEquity Consolidated Statements of Stockholders' Equity Statements 6 false false R7.htm 9952155 - Statement - Consolidated Statements of Cash Flows Sheet http://www.gms.com/role/ConsolidatedStatementsofCashFlows Consolidated Statements of Cash Flows Statements 7 false false R8.htm 9952156 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies Sheet http://www.gms.com/role/BusinessBasisofPresentationandSummaryofSignificantAccountingPolicies Business, Basis of Presentation and Summary of Significant Accounting Policies Notes 8 false false R9.htm 9952157 - Disclosure - Business Combinations Sheet http://www.gms.com/role/BusinessCombinations Business Combinations Notes 9 false false R10.htm 9952158 - Disclosure - Accounts Receivable Sheet http://www.gms.com/role/AccountsReceivable Accounts Receivable Notes 10 false false R11.htm 9952159 - Disclosure - Property and Equipment Sheet http://www.gms.com/role/PropertyandEquipment Property and Equipment Notes 11 false false R12.htm 9952160 - Disclosure - Goodwill and Intangible Assets Sheet http://www.gms.com/role/GoodwillandIntangibleAssets Goodwill and Intangible Assets Notes 12 false false R13.htm 9952161 - Disclosure - Other Accrued Expenses and Current Liabilities Sheet http://www.gms.com/role/OtherAccruedExpensesandCurrentLiabilities Other Accrued Expenses and Current Liabilities Notes 13 false false R14.htm 9952162 - Disclosure - Long-Term Debt Sheet http://www.gms.com/role/LongTermDebt Long-Term Debt Notes 14 false false R15.htm 9952163 - Disclosure - Leases Sheet http://www.gms.com/role/Leases Leases Notes 15 false false R16.htm 9952164 - Disclosure - Retirement Plan Sheet http://www.gms.com/role/RetirementPlan Retirement Plan Notes 16 false false R17.htm 9952165 - Disclosure - Income Taxes Sheet http://www.gms.com/role/IncomeTaxes Income Taxes Notes 17 false false R18.htm 9952166 - Disclosure - Stockholders' Equity Sheet http://www.gms.com/role/StockholdersEquity Stockholders' Equity Notes 18 false false R19.htm 9952167 - Disclosure - Equity-Based Compensation Sheet http://www.gms.com/role/EquityBasedCompensation Equity-Based Compensation Notes 19 false false R20.htm 9952168 - Disclosure - Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests Sheet http://www.gms.com/role/StockAppreciationRightsDeferredCompensationandRedeemableNoncontrollingInterests Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests Notes 20 false false R21.htm 9952169 - Disclosure - Fair Value Measurements Sheet http://www.gms.com/role/FairValueMeasurements Fair Value Measurements Notes 21 false false R22.htm 9952170 - Disclosure - Commitments and Contingencies Sheet http://www.gms.com/role/CommitmentsandContingencies Commitments and Contingencies Notes 22 false false R23.htm 9952171 - Disclosure - Segments Sheet http://www.gms.com/role/Segments Segments Notes 23 false false R24.htm 9952172 - Disclosure - Earnings Per Common Share Sheet http://www.gms.com/role/EarningsPerCommonShare Earnings Per Common Share Notes 24 false false R25.htm 9952173 - Disclosure - Valuation and Qualifying Accounts Sheet http://www.gms.com/role/ValuationandQualifyingAccounts Valuation and Qualifying Accounts Notes 25 false false R26.htm 9952174 - Disclosure - Selected Quarterly Financial Data (Unaudited) Sheet http://www.gms.com/role/SelectedQuarterlyFinancialDataUnaudited Selected Quarterly Financial Data (Unaudited) Notes 26 false false R27.htm 9952175 - Disclosure - Subsequent Events Sheet http://www.gms.com/role/SubsequentEvents Subsequent Events Notes 27 false false R28.htm 995410 - Disclosure - Pay vs Performance Disclosure Sheet http://xbrl.sec.gov/ecd/role/PvpDisclosure Pay vs Performance Disclosure Notes 28 false false R29.htm 995445 - Disclosure - Insider Trading Arrangements Sheet http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements Insider Trading Arrangements Notes 29 false false R30.htm 995447 - Disclosure - Insider Trading Policies and Procedures Sheet http://xbrl.sec.gov/ecd/role/InsiderTradingPoliciesProc Insider Trading Policies and Procedures Notes 30 false false R31.htm 995550 - Disclosure - Cybersecurity Risk Management and Strategy Disclosure Sheet http://xbrl.sec.gov/cydr/role/CybersecurityRiskManagementAndStrategyDisclosure Cybersecurity Risk Management and Strategy Disclosure Notes 31 false false R32.htm 9955511 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies (Policies) Sheet http://www.gms.com/role/BusinessBasisofPresentationandSummaryofSignificantAccountingPoliciesPolicies Business, Basis of Presentation and Summary of Significant Accounting Policies (Policies) Policies http://www.gms.com/role/BusinessBasisofPresentationandSummaryofSignificantAccountingPoliciesPolicies 32 false false R33.htm 9955512 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies (Tables) Sheet http://www.gms.com/role/BusinessBasisofPresentationandSummaryofSignificantAccountingPoliciesTables Business, Basis of Presentation and Summary of Significant Accounting Policies (Tables) Tables http://www.gms.com/role/BusinessBasisofPresentationandSummaryofSignificantAccountingPoliciesTables 33 false false R34.htm 9955513 - Disclosure - Business Combinations (Tables) Sheet http://www.gms.com/role/BusinessCombinationsTables Business Combinations (Tables) Tables http://www.gms.com/role/BusinessCombinations 34 false false R35.htm 9955514 - Disclosure - Accounts Receivable (Tables) Sheet http://www.gms.com/role/AccountsReceivableTables Accounts Receivable (Tables) Tables http://www.gms.com/role/AccountsReceivable 35 false false R36.htm 9955515 - Disclosure - Property and Equipment (Tables) Sheet http://www.gms.com/role/PropertyandEquipmentTables Property and Equipment (Tables) Tables http://www.gms.com/role/PropertyandEquipment 36 false false R37.htm 9955516 - Disclosure - Goodwill and Intangible Assets (Tables) Sheet http://www.gms.com/role/GoodwillandIntangibleAssetsTables Goodwill and Intangible Assets (Tables) Tables http://www.gms.com/role/GoodwillandIntangibleAssets 37 false false R38.htm 9955517 - Disclosure - Other Accrued Expenses and Current Liabilities (Tables) Sheet http://www.gms.com/role/OtherAccruedExpensesandCurrentLiabilitiesTables Other Accrued Expenses and Current Liabilities (Tables) Tables http://www.gms.com/role/OtherAccruedExpensesandCurrentLiabilities 38 false false R39.htm 9955518 - Disclosure - Long-Term Debt (Tables) Sheet http://www.gms.com/role/LongTermDebtTables Long-Term Debt (Tables) Tables http://www.gms.com/role/LongTermDebt 39 false false R40.htm 9955519 - Disclosure - Leases (Tables) Sheet http://www.gms.com/role/LeasesTables Leases (Tables) Tables http://www.gms.com/role/Leases 40 false false R41.htm 9955520 - Disclosure - Income Taxes (Tables) Sheet http://www.gms.com/role/IncomeTaxesTables Income Taxes (Tables) Tables http://www.gms.com/role/IncomeTaxes 41 false false R42.htm 9955521 - Disclosure - Stockholders' Equity (Tables) Sheet http://www.gms.com/role/StockholdersEquityTables Stockholders' Equity (Tables) Tables http://www.gms.com/role/StockholdersEquity 42 false false R43.htm 9955522 - Disclosure - Equity-Based Compensation (Tables) Sheet http://www.gms.com/role/EquityBasedCompensationTables Equity-Based Compensation (Tables) Tables http://www.gms.com/role/EquityBasedCompensation 43 false false R44.htm 9955523 - Disclosure - Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests (Tables) Sheet http://www.gms.com/role/StockAppreciationRightsDeferredCompensationandRedeemableNoncontrollingInterestsTables Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests (Tables) Tables http://www.gms.com/role/StockAppreciationRightsDeferredCompensationandRedeemableNoncontrollingInterests 44 false false R45.htm 9955524 - Disclosure - Fair Value Measurements (Tables) Sheet http://www.gms.com/role/FairValueMeasurementsTables Fair Value Measurements (Tables) Tables http://www.gms.com/role/FairValueMeasurements 45 false false R46.htm 9955525 - Disclosure - Segments (Tables) Sheet http://www.gms.com/role/SegmentsTables Segments (Tables) Tables http://www.gms.com/role/Segments 46 false false R47.htm 9955526 - Disclosure - Earnings Per Common Share (Tables) Sheet http://www.gms.com/role/EarningsPerCommonShareTables Earnings Per Common Share (Tables) Tables http://www.gms.com/role/EarningsPerCommonShare 47 false false R48.htm 9955527 - Disclosure - Valuation and Qualifying Accounts (Tables) Sheet http://www.gms.com/role/ValuationandQualifyingAccountsTables Valuation and Qualifying Accounts (Tables) Tables http://www.gms.com/role/ValuationandQualifyingAccounts 48 false false R49.htm 9955528 - Disclosure - Selected Quarterly Financial Data (Unaudited) (Tables) Sheet http://www.gms.com/role/SelectedQuarterlyFinancialDataUnauditedTables Selected Quarterly Financial Data (Unaudited) (Tables) Tables http://www.gms.com/role/SelectedQuarterlyFinancialDataUnaudited 49 false false R50.htm 9955529 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies - Business and Reclassification (Details) Sheet http://www.gms.com/role/BusinessBasisofPresentationandSummaryofSignificantAccountingPoliciesBusinessandReclassificationDetails Business, Basis of Presentation and Summary of Significant Accounting Policies - Business and Reclassification (Details) Details 50 false false R51.htm 9955530 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies - Property and Equipment (Details) Sheet http://www.gms.com/role/BusinessBasisofPresentationandSummaryofSignificantAccountingPoliciesPropertyandEquipmentDetails Business, Basis of Presentation and Summary of Significant Accounting Policies - Property and Equipment (Details) Details 51 false false R52.htm 9955531 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies - Investments (Details) Sheet http://www.gms.com/role/BusinessBasisofPresentationandSummaryofSignificantAccountingPoliciesInvestmentsDetails Business, Basis of Presentation and Summary of Significant Accounting Policies - Investments (Details) Details http://www.gms.com/role/BusinessBasisofPresentationandSummaryofSignificantAccountingPoliciesTables 52 false false R53.htm 9955532 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies - Leases (Details) Sheet http://www.gms.com/role/BusinessBasisofPresentationandSummaryofSignificantAccountingPoliciesLeasesDetails Business, Basis of Presentation and Summary of Significant Accounting Policies - Leases (Details) Details http://www.gms.com/role/BusinessBasisofPresentationandSummaryofSignificantAccountingPoliciesTables 53 false false R54.htm 9955533 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies - Insurance Liabilities (Details) Sheet http://www.gms.com/role/BusinessBasisofPresentationandSummaryofSignificantAccountingPoliciesInsuranceLiabilitiesDetails Business, Basis of Presentation and Summary of Significant Accounting Policies - Insurance Liabilities (Details) Details 54 false false R55.htm 9955534 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies - Restructuring Charges (Details) Sheet http://www.gms.com/role/BusinessBasisofPresentationandSummaryofSignificantAccountingPoliciesRestructuringChargesDetails Business, Basis of Presentation and Summary of Significant Accounting Policies - Restructuring Charges (Details) Details 55 false false R56.htm 9955535 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies - Selling, General and Administrative Expenses (Details) Sheet http://www.gms.com/role/BusinessBasisofPresentationandSummaryofSignificantAccountingPoliciesSellingGeneralandAdministrativeExpensesDetails Business, Basis of Presentation and Summary of Significant Accounting Policies - Selling, General and Administrative Expenses (Details) Details 56 false false R57.htm 9955536 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies - Advertising Expense (Details) Sheet http://www.gms.com/role/BusinessBasisofPresentationandSummaryofSignificantAccountingPoliciesAdvertisingExpenseDetails Business, Basis of Presentation and Summary of Significant Accounting Policies - Advertising Expense (Details) Details 57 false false R58.htm 9955537 - Disclosure - Business, Basis of Presentation and Summary of Significant Accounting Policies - Sale of Business (Details) Sheet http://www.gms.com/role/BusinessBasisofPresentationandSummaryofSignificantAccountingPoliciesSaleofBusinessDetails Business, Basis of Presentation and Summary

<http://www.gms.com/role/BusinessCombinationsNarrativeDetails> Business Combinations - Narrative (Details) Sheet <http://www.gms.com/role/BusinessCombinationsPreliminaryConsiderationTransferredDetails> Business Combinations - Preliminary Consideration Transferred (Details) Sheet <http://www.gms.com/role/BusinessCombinationsAssetsAcquiredandLiabilitiesAssumedDetails> Business Combinations - Assets Acquired and Liabilities Assumed (Details) Sheet <http://www.gms.com/role/BusinessCombinationsProFormaFinancialInformationDetails> Business Combinations - Pro Forma Financial Information (Details) Sheet <http://www.gms.com/role/BusinessCombinationsIntangibleAssetsAcquiredDetails> Business Combinations - Intangible Assets Acquired (Details) Sheet <http://www.gms.com/role/BusinessCombinationsAccountsReceivableTradeAccountsandNotesReceivableDetails> Business Combinations - Accounts Receivable - Trade Accounts and Notes Receivable (Details) Notes <http://www.gms.com/role/BusinessCombinationsAccountsReceivableChangeinAllowanceDetails> Business Combinations - Accounts Receivable - Change in Allowance (Details) Sheet <http://www.gms.com/role/BusinessCombinationsAccountsReceivableNarrativeDetails> Business Combinations - Accounts Receivable - Narrative (Details) Sheet <http://www.gms.com/role/BusinessCombinationsPropertyandEquipmentDetails> Business Combinations - Property and Equipment (Details) Sheet <http://www.gms.com/role/BusinessCombinationsGoodwillDetails> Business Combinations - Goodwill (Details) Sheet <http://www.gms.com/role/BusinessCombinationsGoodwillandIntangibleAssetsDetails> Business Combinations - Goodwill and Intangible Assets - Goodwill (Details) Sheet <http://www.gms.com/role/BusinessCombinationsGoodwillandIntangibleAssetsNarrativeDetails> Business Combinations - Goodwill and Intangible Assets - Narrative (Details) Sheet <http://www.gms.com/role/BusinessCombinationsGoodwillandIntangibleAssetsDefiniteLivedIntangibleAssetsDetails> Business Combinations - Goodwill and Intangible Assets - Definite-Lived Intangible Assets (Details) Sheet <http://www.gms.com/role/BusinessCombinationsGoodwillandIntangibleAssetsEstimatedAggregateAmortizationExpenseDetails> Business Combinations - 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Long-Term Debt - Prepayments (Details) Sheet <http://www.gms.com/role/BusinessCombinationsLongTermDebtSeniorNotesDetails> Business Combinations - Long-Term Debt - Senior Notes (Details) Notes <http://www.gms.com/role/BusinessCombinationsLongTermDebtMaturitiesDetails> Business Combinations - Long-Term Debt - Maturities (Details) Sheet <http://www.gms.com/role/BusinessCombinationsLeasesComponentsofLeaseExpenseDetails> Business Combinations - Leases - Components of Lease Expense (Details) Sheet <http://www.gms.com/role/BusinessCombinationsLeasesSupplementalCashFlowInformationDetails> Business Combinations - Leases - Supplemental Cash Flow Information (Details) Sheet <http://www.gms.com/role/BusinessCombinationsLeasesOtherInformationDetails> Business Combinations - Leases - Other Information (Details) Sheet <http://www.gms.com/role/BusinessCombinationsLeasesFutureMinimumLeasePaymentsUnderNon-CancellableLeasesDetails> Business Combinations - Leases - Future Minimum Lease Payments Under Non-Cancellable Leases (Details) Sheet <http://www.gms.com/role/BusinessCombinationsLeasesRetirementPlanDetails> Business Combinations - 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Stock Option Activity (Details) Sheet <http://www.gms.com/role/BusinessCombinationsEquityBasedCompensationBlackScholesOptionsPricingModelDetails> Business Combinations - Equity-Based Compensation - Black Scholes Options - Pricing Model (Details) Sheet <http://www.gms.com/role/BusinessCombinationsEquityBasedCompensationRestrictedStockUnitsDetails> Business Combinations - Equity-Based Compensation - Restricted Stock Units (Details) Sheet <http://www.gms.com/role/BusinessCombinationsEmployeeStockPurchasePlanDetails> Business Combinations - Employee Stock Purchase Plan (Details) Sheet <http://www.gms.com/role/BusinessCombinationsDeferredCompensationandRedeemableNoncontrollingInterestsDetails> Business Combinations - Deferred Compensation and Redeemable Noncontrolling Interests (Details) Sheet <http://www.gms.com/role/BusinessCombinationsFairValueMeasurementsFairValueofDerivativeLiabilitiesDetails> Business Combinations - Fair Value Measurements - Fair Value of Derivative Liabilities (Details) Sheet <http://www.gms.com/role/BusinessCombinationsFairValueMeasurementsNarrativeDetails> Business Combinations - Fair Value Measurements - Narrative (Details) Sheet <http://www.gms.com/role/BusinessCombinationsFairValueMeasurementsChangeinFairValueofLevel3LiabilitiesDetails> Business Combinations - Fair Value Measurements - Change in Fair Value of Level 3 Liabilities (Details) Sheet <http://www.gms.com/role/BusinessCombinationsFairValueMeasurementsFairValueofDebtDetails> Business Combinations - Fair Value Measurements - Fair Value of Debt (Details) Sheet <http://www.gms.com/role/BusinessCombinationsFairValueMeasurementsFairValueofDebtTables> Business Combinations - Fair Value Measurements - Fair Value of Debt (Details) Sheet <http://www.gms.com/role/BusinessCombinationsFairValueMeasurementsFairValueofDebtTables> Business Combinations - Fair Value Measurements - Fair Value of Debt (Details) Sheet <http://www.gms.com/role/BusinessCombinationsFairValueMeasurementsFairValueofDebtTables> Business Combinations - Fair Value Measurements - Fair Value of Debt (Details) Sheet <http://www.gms.com/role/BusinessCombinationsFairValueMeasurementsFairValueofDebtTables> Business Combinations - Fair Value Measurements - Fair Value of Debt (Details) Sheet <http://www.gms.com/role/BusinessCombinationsFairValueMeasurementsFairValueofDebtTables> Business Combinations - Fair Value Measurements - Fair Value of Debt (Details) Sheet <http://www.gms.com/role/BusinessCombinationsFairValueMeasurementsFairValueofDebtTables> Business Combinations - Fair Value Measurements - Fair Value of Debt (Details) Sheet <http://www.gms.com/role/BusinessCombinationsFairValueMeasurementsFairValueofDebtTables> Business Combinations - Fair Value Measurements - Fair Value of Debt (Details) Sheet <http://www.gms.com/role/BusinessCombinationsFairValueMeasurementsFairValueofDebtTables> Business Combinations - Fair Value Measurements - Fair Value of Debt (Details) Sheet <http://www.gms.com/role/BusinessCombinationsFairValueMeasurementsFairValueofDebtTables> Business Combinations - Fair Value Measurements - Fair Value of Debt (Details) Sheet <http://www.gms.com/role/BusinessCombinationsFairValueMeasurementsFairValueofDebtTables> Business Combinations - 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Fair Value Measurements - Fair Value


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Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock." } } }, "auth_ref": ["r106", "r928", "r1286"] }, "us-gaap AdditionalPaidInCapitalMember". { "xbrlytype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalPaidInCapitalMember", "presentation": ["http://www.gms.com/role/ConsolidatedStatementsOfStockholdersEquity"], "lang": { "en-us": { "role": { "terseLabel": "Additional Paid-in Capital", "label": "Additional Paid-in Capital [Member]" }, "documentation": "Excess of issue price over par or stated value of the entity's capital stock and amounts received from other transactions involving the entity's stock or stockholders." } } }, "auth_ref": ["r774", "r1106", "r1107", "r1108", "r1109", "r1215", "r1287"] }, "ecd AdjToCompAmt": { "xbrlytype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "AdjToCompAmt", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { 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As a noncash expense, this element is added back to net income when calculating cash provided by or used in operations using the indirect method." } } }, "auth_ref": ["r11", "r386", "r393", "r897"] }, "us-gaap AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount": { "xbrlytype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount", "presentation": ["http://www.gms.com/role/EarningsPerCommonShareDetails"], "lang": { "en-us": { "role": { "terseLabel": "Anti-dilutive shares (in shares)", "label": "Antidilutive Securities Excluded from Computation of Earnings Per Share, Amount", "documentation": "Securities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) or earnings per unit (EPU) in the future that were not included in the computation of diluted EPS or EPU because to do so would increase EPS or EPU amounts or decrease loss per share or unit amounts for the period presented." } } }, "auth_ref": ["r316"] }, "gms AssetBasedLendingCreditFacilityDatedAsOf2014April01Member": { "xbrlytype": "domainItemType", "nsuri": "http://www.gms.com/20250430", "localname": "AssetBasedLendingCreditFacilityDatedAsOf2014April01Member", "presentation": ["http://www.gms.com/role/LongTermDebtComponentsDetails"], "lang": { "en-us": { "role": { "terseLabel": "ABL Facility", "label": "Asset Based Lending Credit Facility Dated As Of 2014 April01" } } } }

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The disclosure may include leverage buyout transactions (as applicable)." } } }, "auth_ref": { "r150", "r587" } } }, "us-gaap_BusinessCombinationProvisionalInformationInitialAccountingIncompleteAdjustmentConsiderationTransferred": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "BusinessCombinationProvisionalInformationInitialAccountingIncompleteAdjustmentConsiderationTransferred", "crdr": "credit", "calculation": { "http://www.gms.com/role/BusinessCombinationsAssetsAcquiredAndLiabilitiesAssumedDetails": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": { "http://www.gms.com/role/BusinessCombinationsAssetsAcquiredAndLiabilitiesAssumedDetails" }, "lang": { "en-us": { "role": { "negatedTotalLabel": "Adjustments, Fair value of consideration transferred", "label": "Business Combination, Provisional Information, Initial Accounting Incomplete, Adjustment, Consideration Transferred", "documentation": "This element 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Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": { "r58" } } }, "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsPrepaidExpenseAndOtherAssets": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsPrepaidExpenseAndOtherAssets", "crdr": "debit", "calculation": { "http://www.gms.com/role/BusinessCombinationsAssetsAcquiredAndLiabilitiesAssumedDetails": { "parentTag": "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredGoodwillAndLiabilitiesAssumedNet", "weight": 1.0, "order": 4.0 } }, "presentation": { "http://www.gms.com/role/BusinessCombinationsAssetsAcquiredAndLiabilitiesAssumedDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Prepaid and other current assets", "label": "Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Assets, Prepaid Expense And Other Assets", "documentation": "Amount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer, acquired at the acquisition date." } } }, "auth_ref": { "r58" } } }, "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsReceivables": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsReceivables", "crdr": "debit", "calculation": { "http://www.gms.com/role/BusinessCombinationsAssetsAcquiredAndLiabilitiesAssumedDetails": { "parentTag": "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredGoodwillAndLiabilitiesAssumedNet", "weight": 1.0, "order": 2.0 } }, "presentation": { "http://www.gms.com/role/BusinessCombinationsAssetsAcquiredAndLiabilitiesAssumedDetails", "http://www.gms.com/role/BusinessCombinationsNarrativeDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Trade accounts and notes receivable", "label": "Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Assets, Receivables", "documentation": "Amount due from customers or clients for goods or services, including trade receivables, that have been delivered or sold in the normal course of business, and amounts due from others, including related parties expected to be converted to cash, sold or exchanged within one year or the normal operating cycle, if longer, acquired at the acquisition date." } } }, "auth_ref": { "r58" } } }, "gms_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsReceivablesGross": { "xbrltype": "monetaryItemType", "nsuri": "http://www.gms.com/20250430", "localname": "BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsReceivablesGross", "crdr": "debit", "presentation": { "http://www.gms.com/role/BusinessCombinationsNarrativeDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Trade accounts and notes receivable, gross", "label": "Business

Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Assets, Receivables, Gross", "documentation": "Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Assets, Receivables, Gross" } } }, "auth_ref": [] }, "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesAccountsPayable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesAccountsPayable", "crdr": "credit", "calculation": { "http://www.gms.com/role/BusinessCombinationsAssetsAcquiredAndLiabilitiesAssumedDetails": { "parentTag": "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredGoodwillAndLiabilitiesAssumedNet", "weight": -1.0, "order": 9.0 } }, "presentation": { "http://www.gms.com/role/BusinessCombinationsAssetsAcquiredAndLiabilitiesAssumedDetails" }, "lang": { 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This accounting policy may include a general discussion of the purchase method or acquisition method of accounting (including for example, the treatment accorded contingent consideration, the identification of assets and liabilities, the purchase price allocation process, how the fair values of acquired assets and liabilities are determined) and the entity's specific application thereof. An entity that acquires another entity in a leveraged buyout transaction generally discloses the accounting policy followed by the acquiring entity in determining the basis used to value its interest in the acquired entity, and the rationale for that accounting policy." } } }, "auth_ref": ["r151", "r152", "r153", "r154"] } }, "country_CA": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/country/2024", "localname": "CA", "presentation": { "http://www.gms.com/role/SegmentsNetSalesbyMajorGeographicAreaDetails" }, "http://www.gms.com/role/SegmentsPropertyandEquipmentbyMajorGeographicAreaDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Canada", "label": "CANADA" } } }, "auth_ref": [] } }, "us-gaap_CarryingReportedAmountFairValueDisclosureMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CarryingReportedAmountFairValueDisclosureMember", "presentation": { "http://www.gms.com/role/FairValueMeasurementsFairValueOfDebtDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Carrying Amount", "label": "Reported Value Measurement [Member]", "documentation": "Measured as reported on the statement of financial position (balance sheet)." } } }, "auth_ref": ["r77", "r78"] } }, "us-gaap_CashAndCashEquivalentsAtCarryingValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashAndCashEquivalentsAtCarryingValue", "crdr": "debit", "calculation": { "http://www.gms.com/role/ConsolidatedBalanceSheets": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 1.0 } }, "presentation": { "http://www.gms.com/role/ConsolidatedBalanceSheets" }, "lang": { "en-us": { "role": { "terseLabel": "Cash and cash equivalents", "label": "Cash and Cash Equivalents, at Carrying Value", "documentation": "Amount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation." } } }, "auth_ref": ["r35", "r243", "r877"] } }, "us-gaap_CashAndCashEquivalentsPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashAndCashEquivalentsPolicyTextBlock", "presentation": { "http://www.gms.com/role/BusinessBasisOfPresentationandSummaryofSignificantAccountingPoliciesPolicies" }, "lang": { "en-us": { "role": { "terseLabel": "Cash and Cash Equivalents", "label": "Cash and Cash Equivalents, Policy [Policy Text Block]", "documentation": "Disclosure of accounting policy for cash and cash equivalents, including the policy for determining which items are treated as cash equivalents. Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value." } } }, "auth_ref": ["r36"] } }, "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents", "crdr": "debit", "presentation": { "http://www.gms.com/role/ConsolidatedStatementsOfCashFlows" }, "lang": { "en-us": { "role": { "periodStartLabel": "Cash and cash equivalents, beginning of year", "periodEndLabel": "Cash and cash equivalents, end of year", "label": "Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents", "documentation": "Amount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": ["r35", "r125", "r279"] } }, "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "crdr": "debit", "calculation": { "http://www.gms.com/role/ConsolidatedStatementsOfCashFlows": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": { "http://www.gms.com/role/ConsolidatedStatementsOfCashFlows" }, "lang": { "en-us": { "role": { "totalLabel": "(Decrease) increase in cash and cash equivalents", "label": "Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect", "documentation": "Amount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage, including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": ["r4", "r125"] } }, "gms_CashFlowActivitiesLesseeAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.gms.com/20250430", "localname": "CashFlowActivitiesLesseeAbstract", "presentation": { "http://www.gms.com/role/LeasesSupplementalCashFlowInformationDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Cash paid for amounts included in the measurement of lease liabilities", "label": "Cash Flow Activities, Lessee [Abstract]", "documentation": "Represents element information pertaining to cash flow activities lessee." } } }, "auth_ref": [] } }, "gms_CeilingsMember": { "xbrltype": "domainItemType", "nsuri": "http://www.gms.com/20250430", "localname": "CeilingsMember", "presentation": { 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These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury." } }, "auth ref": ["r104"] }, "us-gaap CommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockSharesOutstanding", "presentation": ["http://www.gms.com/role/ConsolidatedBalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "terseLabel": "Common stock, shares outstanding (in shares)", "label": "Common Stock, Shares Outstanding", "documentation": "Number of shares of common stock outstanding. 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Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity." } }, "auth ref": ["r104", "r723", "r928"] }, "ecd CompActuallyPaidVsCoSelectedMeasureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CompActuallyPaidVsCoSelectedMeasureTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Compensation Actually Paid vs. Company Selected Measure", "label": "Compensation Actually Paid vs. Company Selected Measure [Text Block]", "documentation": "Face amount or stated value per share of common stock." } }, "auth ref": ["r1023"] }, "ecd CompActuallyPaidVsNetIncomeTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CompActuallyPaidVsNetIncomeTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Compensation Actually Paid vs. Net Income", "label": "Compensation Actually Paid vs. Net Income [Text Block]", "documentation": "Aggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). 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Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity." } }, "auth ref": ["r1021"] }, "us-gaap CompensationAndRetirementDisclosureAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CompensationAndRetirementDisclosureAbstract", "presentation": ["http://www.gms.com/role/20250430", "localname": "ComplementaryProductsMember", "presentation": ["http://www.gms.com/role/SegmentsNetSalesByMainProductLinesDetails", "label": "Complementary Products [Member]", "documentation": "Represents the aggregate of products classified as other." } }, "auth ref": ["r1022"] }, "us-gaap ComponentsOfDeferredTaxAssetsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComponentsOfDeferredTaxAssetsAbstract", "presentation": ["http://www.gms.com/role/IncomeTaxesDeferredIncomeTaxesDetails"], "lang": { "en-us": { "role": { "terseLabel": "Deferred income tax assets:", "label": "Components of Deferred Tax Assets [Abstract]", "documentation": "Represents the aggregate of products classified as other." } }, "auth ref": ["r1022"] }, "us-gaap ComprehensiveIncomeNetOfTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComprehensiveIncomeNetOfTax", "crdr": "credit", "calculation": ["http://www.gms.com/role/ConsolidatedStatementsOfOperationsandComprehensiveIncome": { "parentTag": null, "weight": null, "order": null, "root": true }, "presentation": ["http://www.gms.com/role/ConsolidatedStatementsOfOperationsandComprehensiveIncome"], "lang": { "en-us": { "role": { "totalLabel": "Comprehensive income", "label": "Comprehensive Income (Loss), Net of Tax, Attributable to Parent", "documentation": "Amount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income, attributable to parent entity. 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Excludes changes in equity resulting from investments by owners and distributions to owners." } }, "auth ref": ["r30", "r262", "r264", "r269", "r714", "r731", "r732"] }, "us-gaap ComputerEquipmentMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComputerEquipmentMember", "presentation": ["http://www.gms.com/role/BusinessBasisOfPresentationandSummaryofSignificantAccountingPoliciesPropertyandEquipmentDetails"], "lang": { "en-us": { "role": { "terseLabel": "Computer hardware and software", "label": "Computer Equipment [Member]", "documentation": "Long lived, depreciable assets that are used in the creation, maintenance and utilization of information systems." } }, "auth ref": ["r80", "r183"] }, "us-gaap ConcentrationRiskCreditRisk": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskCreditRisk", "presentation": ["http://www.gms.com/role/BusinessBasisOfPresentationandSummaryofSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "terseLabel": "Concentrations of Risk", "label": "Concentration Risk, Credit Risk, Policy [Policy Text Block]", "documentation": "Disclosure of accounting policy for credit risk." } }, "auth ref": ["r80", "r183"] }, "us-gaap ConsolidationItemsAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ConsolidationItemsAxis", "presentation": ["http://www.gms.com/role/GoodwillandIntangibleAssetsNarrativeDetails", "http://www.gms.com/role/SegmentsNetSalesAdjustedEBITDAandSegmentResultsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Consolidation Items [Axis]", "label": "Consolidation Items [Axis]", "documentation": "Information by components, eliminations, non-segment corporate-level activity and reconciling items used in consolidating a parent entity and its subsidiaries or its operating segments." } }, "auth ref": ["r171", "r192", "r224", "r225", "r226", "r227", "r228", "r229", "r230", "r231", "r232", "r284", "r321", "r330", "r344", "r345", "r346", "r347", "r348", "r350", "r351", "r352", "r421", "r422", "r423", "r424", "r426", "r427", "r428", "r429", "r430", "r890", "r891", "r1082", "r1083", "r1165", "r1166"] }, "us-gaap ConsolidationItemsDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ConsolidationItemsDomain", "presentation": ["http://www.gms.com/role/GoodwillandIntangibleAssetsNarrativeDetails", "http://www.gms.com/role/SegmentsNetSalesAdjustedEBITDAandSegmentResultsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Consolidation Items [Domain]", "label": "Consolidation Items [Domain]", "documentation": "Components, elimination, non-segment corporate-level activity and reconciling items used in consolidating a parent entity and its subsidiaries or its operating segments." } }, "auth ref": ["r171", "r192", "r224", "r225", "r226", "r227", "r228", "r229", "r230", "r231", "r232", "r284", "r321", "r330", "r344", "r345", "r346", "r347", "r348", "r350", "r351", "r352", "r421", "r422", "r423", "r424", "r426", "r427", "r428", "r429", "r430", "r890", "r891", "r1082", "r1083", "r1165", "r1166"] }, "us-gaap ConsolidationPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConsolidationPolicyTextBlock", "presentation": ["http://www.gms.com/role/BusinessBasisOfPresentationandSummaryofSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "terseLabel": "Principles of Consolidation", "label": "Consolidation, Policy [Policy Text Block]", "documentation": "Disclosure of accounting policy regarding (1) the principles it follows in consolidating or combining the separate financial statements, including the principles followed in determining the inclusion or exclusion of subsidiaries or other entities in the consolidated or combined financial statements and (2) its treatment of interests (for example, common stock, a partnership interest or other means of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary." } }, "auth ref": ["r66", "r881"] }, "us-gaap ConstructionInProgressMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConstructionInProgressMember", "presentation": ["http://www.gms.com/role/PropertyandEquipmentDetails"], "lang": { "en-us": { "role": { "terseLabel": "Construction in progress", "label": "Construction in Progress [Member]", "documentation": "Structure or a modification to a structure under construction. Includes recently completed structures or modifications to structures that have not been placed into service." } }, "auth ref": ["r66", "r881"] }, "us-gaap ContingentConsiderationMember": { "xbrltype": "domainItemType", "nsuri": "http://www.gms.com/20250430", "localname": "ContingentConsiderationMember", "presentation": ["http://www.gms.com/role/FairValueMeasurementsChangeInFairValueOfLevel3LiabilitiesDetails"], "lang": { "en-us": { "role": { "terseLabel": "Contingent Consideration", "label": "Contingent Consideration [Member]", "documentation": "Contingent Consideration" } }, "auth ref": ["r66", "r881"] }, "us-gaap CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization", "crdr": "debit", "calculation": ["http://www.gms.com/role/ConsolidatedStatementsOfOperationsandComprehensiveIncome": { "parentTag": "us-gaap GrossProfit", "weight": -1.0, "order": 1.0 }, "presentation": ["http://www.gms.com/role/SegmentsSegmentResultsDetails": { "parentTag": "gms AdjustedEarningsBeforeInterestTaxesDepreciationAndAmortization", "weight": -1.0, "order": 2.0 } }, "http://www.gms.com/role/ConsolidatedStatementsOfOperationsandComprehensiveIncome", "http://www.gms.com/role/SegmentsSegmentResultsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Cost of sales (exclusive of depreciation and amortization)", "verboseLabel": "Cost of sales", "label": "Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization", "documentation": "Cost of product sold and service rendered, excluding depreciation, depletion, and amortization." } }, "auth ref": ["r1079", "r1080"] }, "us-gaap CostOfSalesPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CostOfSalesPolicyTextBlock", "presentation": ["http://www.gms.com/role/BusinessBasisOfPresentationandSummaryofSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "terseLabel": "Cost of Sales", "label": "Cost of Goods and Service [Policy Text Block]", "documentation": "Disclosure of accounting policy for cost of product sold and service rendered." } }, "auth ref": ["r1081"] }, "us-gaap CostsAssociatedWithExitOrDisposalActivitiesOrRestructuringsPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CostsAssociatedWithExitOrDisposalActivitiesOrRestructuringsPolicyTextBlock", "presentation": ["http://www.gms.com/role/BusinessBasisOfPresentationandSummaryofSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "terseLabel": "Restructuring", "label": "Costs Associated With Exit or Disposal Activities or Restructurings, Policy [Policy Text Block]", "documentation": "Disclosure of accounting policy for recognizing and reporting costs associated with exiting, disposing of, and restructuring certain operations." } }, "auth ref": ["r25", "r139", "r140"] }, "us-gaap CreditFacilityAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CreditFacilityAxis", "presentation": ["http://www.gms.com/role/LongTermDebtAssetBasedLendingFacilityDetails"], "lang": { "en-us": { "role": { "terseLabel": "Credit Facility [Axis]", "label": "Credit Facility [Axis]", "documentation": "Information by type of credit facility. Credit facilities provide capital to borrowers without the need to structure a loan for each borrowing." } }, "auth ref": ["r420", "r1163"] }, "us-gaap CreditFacilityDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CreditFacilityDomain", "presentation": ["http://www.gms.com/role/LongTermDebtAssetBasedLendingFacilityDetails"], "lang": { "en-us": { "role": { "terseLabel": "Credit Facility [Domain]", "label": "Credit Facility [Domain]", "documentation": "Type of credit facility. Credit facilities provide capital to borrowers without the need to structure a loan for each borrowing." } }, "auth ref": ["r420", "r1163", "r1164"] }, "us-gaap CurrentFederalStateAndLocalTaxExpenseBenefit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CurrentFederalStateAndLocalTaxExpenseBenefit", "crdr": "debit", "calculation": ["http://www.gms.com/role/IncomeTaxesComponentsofIncomeTaxExpenseDetails": { "parentTag": "us-gaap IncomeTaxExpenseBenefit", "weight": 1.0, "order": 1.0 }, "presentation": ["http://www.gms.com/role/IncomeTaxesComponentsofIncomeTaxExpenseDetails"], "lang": { "en-us": { "role": { "totalLabel": "Total Current", "label": "Current Federal, State and Local, Tax Expense (Benefit)", "documentation": "Amount of current federal, state, and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current national, regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction." } }, "auth ref": ["r1078", "r1079", "r1080", "r1081", "r1082", "r1083", "r1084", "r1085", "r1086", "r1087", "r1088", "r1089", "r1090", "r1091", "r1092", "r1093", "r1094", "r1095", "r1096", "r1097", "r1098", "r1099", "r1100", "r1101", "r1102", "r1103", "r1104", "r1105", "r1106", "r1107", "r1108", "r1109", "r1110", "r1111", "r1112", "r1113", "r1114", "r1115", "r1116", "r1117", "r1118", "r1119", "r1120", "r1121", "r1122", "r1123", "r1124", "r1125", "r1126", "r1127", "r1128", "r1129", "r1130", "r1131", "r1132", "r1133", "r1134", "r1135", "r1136", "r1137", "r1138", "r1139", "r1140", "r1141", "r1142", "r1143", "r1144", "r1145", "r1146", "r1147", "r1148", "r1149", "r1150", "r1151", "r1152", "r1153", "r1154", "r1155", "r1156", "r1157", "r1158", "r1159", "r1160", "r1161", "r1162", "r1163", "r1164", "r1165", "r1166", "r1167", "r1168", 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For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006.", "auth_ref": [] }, "dei_DocumentPeriodEndDate": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentPeriodEndDate", "presentation": "http://www.gms.com/role/Cover", "lang": { "en-us": { "role": { "terseLabel": "Document Period End Date", "label": "Document Period End Date", "documentation": "For the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. 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Includes, but is not limited to, national jurisdiction for non-U.S. jurisdiction.", "auth_ref": ["r549"] }, "gms_DurationOfPurchasePeriod": { "xbrltype": "durationItemType", "nsuri": "http://www.gms.com/20250430", "localname": "DurationOfPurchasePeriod", "presentation": "http://www.gms.com/role/EquityBasedCompensationEmployeeStockPurchasePlanDetails", "lang": { "en-us": { "role": { "terseLabel": "Purchase period", "label": "Duration Of Purchase Period", "documentation": "Represents the period of time in which employees can purchase stock as part of an employee stock purchase plan (ESPP).", "auth_ref": [] }, "ecd_DvdsOrOthrErngsPdOnEqtyAwrdsNtOthrRwsRfctdInTtlCompForCvrdYrMember": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "DvdsOrOthrErngsPdOnEqtyAwrdsNtOthrRwsRfctdInTtlCompForCvrdYrMember", "presentation": "http://xbrl.sec.gov/ecd/role/PvpDisclosure", "lang": { "en-us": { "role": { "terseLabel": "Dividends or Other Earnings Paid on Equity Awards not Otherwise Reflected in Total Compensation for Covered Year", "label": "Dividends or Other Earnings Paid on Equity Awards not Otherwise Reflected in Total Compensation for Covered Year [Member]", "auth_ref": ["r1016"] }, "gms_EIFSAndStuccoMember": { "xbrltype": "domainItemType", "nsuri": "http://www.gms.com/20250430", "localname": "EIFSAndStuccoMember", "presentation": "http://www.gms.com/role/SegmentsNetSalesOfComplementaryProductsDetails", "lang": { "en-us": { "role": { "terseLabel": "EIFS/stucco", "label": "EIFS and Stucco [Member]", "documentation": "EIFS and Stucco", "auth_ref": [] }, "us-gaap_EarningsPerShareAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareAbstract", "presentation": "http://www.gms.com/role/ConsolidatedStatementsOfOperationsandComprehensiveIncome", "http://www.gms.com/role/SelectedQuarterlyFinancialDataUnauditedDetails", "lang": { "en-us": { "role": { "terseLabel": "Net income per common 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income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period.", "auth_ref": ["r270", "r296", "r297", "r298", "r299", "r300", "r301", "r308", "r313", "r314", "r315", "r320", "r582", "r593", "r608", "r609", "r715", "r733", "r883"] }, "us-gaap_EarningsPerShareDilutedAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareDilutedAbstract", "presentation": "http://www.gms.com/role/EarningsPerCommonShareDetails", "lang": { "en-us": { "role": { "terseLabel": "Diluted earnings per common share", "label": "Earnings Per Share, Diluted [Abstract]", "auth_ref": [] }, "us-gaap_EarningsPerShareDilutedOtherDisclosuresAbstract": { "xbrltype": "stringItemType", "nsuri": 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Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements.", "auth_ref": ["r38", "r39", "r317"] }, "us-gaap_EarningsPerShareTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareTextBlock", "presentation": "http://www.gms.com/role/EarningsPerCommonShare", "lang": { "en-us": { "role": { "terseLabel": "Earnings Per Common Share", "label": "Earnings Per Share [Text Block]", "documentation": "The entire disclosure for earnings per share.", "auth_ref": ["r305", "r316", "r318", "r319"] }, "us-gaap_EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents", "crdr": "debit", "calculation": "http://www.gms.com/role/ConsolidatedStatementsOfCashFlows", "parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 4.0 }, "presentation": "http://www.gms.com/role/ConsolidatedStatementsOfCashFlows", "lang": { "en-us": { "role": { "terseLabel": "Effect of exchange rates on cash and cash equivalents", "label": "Effect of Exchange Rate on Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Continuing Operations", "documentation": "Amount of increase (decrease) from effect of exchange rate changes on cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; held in foreign currencies. Excludes amounts for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.", "auth_ref": ["r636"] }, "gms_EffectOfInventoryPurchaseAccountingAdjustmentsOnIncome": { "xbrltype": "monetaryItemType", "nsuri": "http://www.gms.com/20250430", "localname": "EffectOfInventoryPurchaseAccountingAdjustmentsOnIncome", "crdr": "debit", "calculation": "http://www.gms.com/role/SegmentsNetSalesAdjustedEBITDAandSegmentResultsDetails", "parentTag": "us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "weight": -1.0, "order": 14.0 }, "presentation": "http://www.gms.com/role/SegmentsNetSalesAdjustedEBITDAandSegmentResultsDetails", "lang": { "en-us": { "role": { "negatedTerseLabel": "Effects of fair value adjustments to inventory", "label": "Effect of Inventory Purchase Accounting Adjustments on Income", "documentation": "The effect on income of purchase accounting adjustments to increase inventory to its estimated fair value.", "auth_ref": [] }, "us-gaap_EffectiveIncomeTaxRateReconciliationGiltiAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EffectiveIncomeTaxRateReconciliationGiltiAmount", "crdr": "debit", "calculation": "http://www.gms.com/role/IncomeTaxesReconciliationtoFederalStatutoryRateDetails", "parentTag": "us-gaap_IncomeTaxExpenseBenefit", "weight": 1.0, "order": 5.0 }, "presentation": "http://www.gms.com/role/IncomeTaxesReconciliationtoFederalStatutoryRateDetails", "lang": { "en-us": { "role": { "terseLabel": "GILTI", "label": "Effective Income Tax Rate Reconciliation, GILTI Amount", "documentation": "Amount of reported income tax expense from difference to expected income tax expense (benefit) computed by applying domestic federal statutory income tax rate to pretax income (loss) from continuing operations, attributable to global intangible low-taxed income (GILTI).", "auth_ref": ["r918", "r1203", "r1205"] }, "us-gaap_EffectiveIncomeTaxRateReconciliationShareBasedCompensationExcessTaxBenefitAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EffectiveIncomeTaxRateReconciliationShareBasedCompensationExcessTaxBenefitAmount", "crdr": "debit", "calculation": "http://www.gms.com/role/IncomeTaxesReconciliationtoFederalStatutoryRateDetails", "parentTag": "us-gaap_IncomeTaxExpenseBenefit", "weight": 1.0, "order": 5.0 }, "presentation": "http://www.gms.com/role/IncomeTaxesReconciliationtoFederalStatutoryRateDetails", "lang": { "en-us": { "role": { "terseLabel": "Equity-based compensation", "label": "Effective Income Tax Rate Reconciliation, Tax Expense (Benefit), Share-Based Payment Arrangement, Amount", "documentation": "Amount of difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying domestic federal statutory income tax rate to pretax income (loss) from continuing operation, attributable to expense for award under share-based payment arrangement. Excludes expense determined to be nondeductible upon grant or after for award under share-based payment arrangement.", "auth_ref": ["r1071", "r1203", "r1204"] }, "us-gaap_EmployeeRelatedLiabilitiesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeRelatedLiabilitiesCurrent", "crdr": "credit", "calculation": "http://www.gms.com/role/ConsolidatedBalanceSheets", "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 1.0 }, "presentation": "http://www.gms.com/role/ConsolidatedBalanceSheets", "lang": { "en-us": { "role": { "terseLabel": "Accrued compensation and employee benefits", "label": "Employee-related Liabilities, Current", "documentation": "Total of the carrying values as of the balance sheet date of obligations incurred through that date and payable for obligations related to services received from employees, such as accrued salaries and bonuses, payroll taxes and fringe benefits. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer).", "auth_ref": ["r93"] }, "us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognized": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognized", "crdr": "debit", "presentation": "http://www.gms.com/role/EquityBasedCompensationRestrictedStockUnitsDetails", "lang": { "en-us": { "role": { "terseLabel": "Unrecognized compensation cost", "label": "Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount", "documentation": "Amount of cost not yet recognized for nonvested award under share-based payment arrangement.", "auth_ref": ["r532"] }, "us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition1": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition1", "presentation": "http://www.gms.com/role/EquityBasedCompensationRestrictedStockUnitsDetails", "http://www.gms.com/role/EquityBasedCompensationStockOptionActivityDetails", "lang": { "en-us": { "role": { "terseLabel": "Weighted-average period for recognition of unrecognized compensation expense (in years)", "label": "Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Period for Recognition", "documentation": "Weighted-average period over which cost not yet recognized is expected to be recognized for award under share-based payment arrangement, in PnYnMnDtHnMns format, for example, P1Y5M13D represents reported fact of one year, five months, and thirteen days.", "auth_ref": ["r532"] }, "us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions", "crdr": "debit", "presentation": "http://www.gms.com/role/EquityBasedCompensationStockOptionActivityDetails", "lang": { "en-us": { "role": { "terseLabel": "Unrecognized compensation cost", "label": "Share-Based Payment

Arrangement, Nonvested Award, Option, Cost Not yet Recognized, Amount", "documentation": "Amount of cost to be recognized for option under share-based payment arrangement." } } } ,
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Such disclosures about the financial instruments, assets, and liabilities would include: (1) the fair value of the required items together with their carrying amounts (as appropriate); (2) for items for which it is not practicable to estimate fair value, disclosure would include: (a) information pertinent to estimating fair value (including, carrying amount, effective interest rate, and maturity, and (b) the reasons why it is not practicable to estimate fair value; (3) significant concentrations of credit risk including: (a) information about the activity, region, or economic characteristics identifying a concentration, (b) the maximum amount of loss the entity is exposed to based on the gross fair value of the related item, (c) policy for requiring collateral or other security and information as to accessing such collateral or security, and (d) the nature and brief description of such collateral or security; (4) quantitative information about market risks and how such risks are managed; (5) for items measured on both a recurring and nonrecurring basis, information regarding the inputs used to develop the fair value measurement; and (6) for items presented in the financial statement for which fair value measurement is elected: (a) information necessary to understand the reasons for the election, (b) discussion of the effect of fair value changes on earnings, (c) a description of [similar groups] items for which the election is made and the relation thereof to the balance sheet, the aggregate carrying value of items included in the balance sheet that are not eligible for the election; (7) all other required (as defined) and desired information." } } }, "auth ref": ["r620", "r622", "r623", "r624", "r627", "r628", "r629", "r630", "r631", "r712", "r919", "r923"] }, "us-gaap FairValueInputsLevel2Member": { "xbrlType": "domainItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueInputsLevel2Member", "presentation": ["http://www.gms.com/role/FairValueMeasurementsFairValueOfDebtDetails", "http://www.gms.com/role/FairValueMeasurementsFairValueOfDerivativeLiabilitiesDetails"] }, "lang": { "en-us": { "role": { "terseLabel": "Level 2", "label": "Fair Value Inputs Level 2 [Member]", "documentation": "Inputs other than quoted prices included within level 1 that are observable for an asset or liability, either directly or indirectly, including, but not limited to, quoted prices for similar assets or liabilities in active markets, or quoted prices for identical or similar assets or liabilities in inactive markets." } } }, "auth ref": ["r440", "r479", "r484", "r612", "r613", "r625", "r673", "r900", "r901", "r907", "r908", "r909", "r919"] }, "us-gaap FairValueInputsLevel3Member": { "xbrlType": "domainItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueInputsLevel3Member", "presentation": ["http://www.gms.com/role/FairValueMeasurementsFairValueOfDerivativeLiabilitiesDetails"] }, "lang": { "en-us": { "role": { "terseLabel": "Level 3", "label": "Fair Value Inputs Level 3 [Member]", "documentation": "Unobservable inputs that reflect the entity's own assumption about the assumptions market participants would use in pricing." } } }, "auth ref": ["r440", "r479", "r480", "r481", "r482", "r483", "r484", "r612", "r613", "r614", "r615", "r625", "r674", "r900", "r901", "r907", "r908", "r909", "r919", "r922"] }, "us-gaap FairValueLiabilitiesMeasuredOnRecurringBasisUnobservableInputReconciliationByLiabilityClassDomain": { "xbrlType": "domainItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueLiabilitiesMeasuredOnRecurringBasisUnobservableInputReconciliationByLiabilityClassDomain", "presentation": ["http://www.gms.com/role/FairValueMeasurementsChangeInFairValueOfLevel3LiabilitiesDetails"] }, "lang": { "en-us": { "role": { "terseLabel": "Fair Value by Liability Class [Domain]", "label": "Fair Value by Liability Class [Domain]", "documentation": "Represents classes of liabilities measured and disclosed at fair value." } } }, "auth ref": ["r616", "r617", "r618", "r619", "r620", "r621", "r626"] }, "us-gaap FairValueLiabilitiesMeasuredOnRecurringBasisUnobservableInputReconciliationCalculationRollForward": { "xbrlType": "stringItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueLiabilitiesMeasuredOnRecurringBasisUnobservableInputReconciliationCalculationRollForward", "presentation": ["http://www.gms.com/role/FairValueMeasurementsChangeInFairValueOfLevel3LiabilitiesDetails"] }, "lang": { "en-us": { "role": { "terseLabel": "Fair Value Liabilities Measured on Recurring Basis Unobservable Input Reconciliation Calculation [Roll Forward]", "label": "Fair Value Liabilities Measured on Recurring Basis Unobservable Input Reconciliation Calculation [Roll Forward]", "documentation": "A roll forward is a reconciliation of a concept from the beginning of a period to the end of a period." } } }, "auth ref": [] }, "us-gaap FairValueLiabilitiesMeasuredOnRecurringBasisUnobservableInputReconciliationLineItems": { "xbrlType": "stringItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueLiabilitiesMeasuredOnRecurringBasisUnobservableInputReconciliationLineItems", "presentation": ["http://www.gms.com/role/FairValueMeasurementsChangeInFairValueOfLevel3LiabilitiesDetails"] }, "lang": { "en-us": { "role": { "terseLabel": "Fair Value Liabilities Measured on Recurring Basis Unobservable Input Reconciliation [Line Items]", "label": "Fair Value Liabilities Measured on Recurring Basis Unobservable Input Reconciliation [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position." } } }, "auth_ref": ["r1240"] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDue", "crdr": "credit", "calculation": { "http://www.gms.com/role/LeasesFutureMinimumLeasePaymentsUnderNonCancellableLeasesDetails": { "parentTag": null, "weight": null, "order": null, "root": true }, "http://www.gms.com/role/LeasesFutureMinimumLeasePaymentsUnderNonCancellableLeasesDetails 1": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": { "http://www.gms.com/role/LeasesFutureMinimumLeasePaymentsUnderNonCancellableLeasesDetails" }, "lang": { "en-us": { "role": { "totalLabel": "Total lease payments", "label": "Lessee, Operating Lease, Liability, to be Paid", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease." } } }, "auth_ref": ["r666"] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueAfterYearFive": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueAfterYearFive", "crdr": "credit", "calculation": { "http://www.gms.com/role/LeasesFutureMinimumLeasePaymentsUnderNonCancellableLeasesDetails 1": { "parentTag": "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue", "weight": 1.0, "order": 1.0 }, "presentation": { "http://www.gms.com/role/LeasesFutureMinimumLeasePaymentsUnderNonCancellableLeasesDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Thereafter", "label": "Lessee, Operating Lease, Liability, to be Paid, after Year Five", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease due after fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r666"] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths", "crdr": "credit", "calculation": { "http://www.gms.com/role/LeasesFutureMinimumLeasePaymentsUnderNonCancellableLeasesDetails 1": { "parentTag": "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue", "weight": 1.0, "order": 2.0 }, "presentation": { "http://www.gms.com/role/LeasesFutureMinimumLeasePaymentsUnderNonCancellableLeasesDetails" }, "lang": { "en-us": { "role": { "terseLabel": "2026", "label": "Lessee, Operating Lease, Liability, to be Paid, Year One", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r666"] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearFive": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueYearFive", "crdr": "credit", "calculation": { "http://www.gms.com/role/LeasesFutureMinimumLeasePaymentsUnderNonCancellableLeasesDetails 1": { "parentTag": "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue", "weight": 1.0, "order": 3.0 }, "presentation": { "http://www.gms.com/role/LeasesFutureMinimumLeasePaymentsUnderNonCancellableLeasesDetails" }, "lang": { "en-us": { "role": { "terseLabel": "2030", "label": "Lessee, Operating Lease, Liability, to be Paid, Year Five", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r666"] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearFour": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueYearFour", "crdr": "credit", "calculation": { "http://www.gms.com/role/LeasesFutureMinimumLeasePaymentsUnderNonCancellableLeasesDetails 1": { "parentTag": "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue", "weight": 1.0, "order": 4.0 }, "presentation": { "http://www.gms.com/role/LeasesFutureMinimumLeasePaymentsUnderNonCancellableLeasesDetails" }, "lang": { "en-us": { "role": { "terseLabel": "2029", "label": "Lessee, Operating Lease, Liability, to be Paid, Year Four", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r666"] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearThree": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueYearThree", "crdr": "credit", "calculation": { "http://www.gms.com/role/LeasesFutureMinimumLeasePaymentsUnderNonCancellableLeasesDetails 1": { "parentTag": "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue", "weight": 1.0, "order": 5.0 }, "presentation": { "http://www.gms.com/role/LeasesFutureMinimumLeasePaymentsUnderNonCancellableLeasesDetails" }, "lang": { "en-us": { "role": { "terseLabel": "2028", "label": "Lessee, Operating Lease, Liability, to be Paid, Year Three", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r666"] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearTwo": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueYearTwo", "crdr": "credit", "calculation": { "http://www.gms.com/role/LeasesFutureMinimumLeasePaymentsUnderNonCancellableLeasesDetails 1": { "parentTag": "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue", "weight": 1.0, "order": 6.0 }, "presentation": { "http://www.gms.com/role/LeasesFutureMinimumLeasePaymentsUnderNonCancellableLeasesDetails" }, "lang": { "en-us": { "role": { "terseLabel": "2027", "label": "Lessee, Operating Lease, Liability, to be Paid, Year Two", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r666"] }, "us-gaap_LesseeOperatingLeaseLiabilityUndiscountedExcessAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityUndiscountedExcessAmount", "crdr": "credit", "calculation": { "http://www.gms.com/role/LeasesFutureMinimumLeasePaymentsUnderNonCancellableLeasesDetails": { "parentTag": "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue", "weight": 1.0, "order": 2.0 }, "presentation": { "http://www.gms.com/role/LeasesFutureMinimumLeasePaymentsUnderNonCancellableLeasesDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Less imputed interest", "label": "Lessee, Operating Lease, Liability, Undiscounted Excess Amount", "documentation": "Amount of lessee's undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease." } } }, "auth_ref": ["r666"] }, "us-gaap_LesseeOperatingLeaseRenewalTerm": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseRenewalTerm", "presentation": { "http://www.gms.com/role/BusinessBasisOfPresentationandSummaryofSignificantAccountingPoliciesLeasesDetails" }, "lang": { "en-us": { "role": { "verboseLabel": "Renewal lease term (in years)", "label": "Lessee, Operating Lease, Renewal Term", "documentation": "Term of lessee's operating lease renewal, in 'PnYnMnDThnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days." } } }, "auth_ref": ["r1238"] }, "us-gaap_LesseeOperatingLeaseTermOfContract": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseTermOfContract", "presentation": { "http://www.gms.com/role/BusinessBasisOfPresentationandSummaryofSignificantAccountingPoliciesLeasesDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Lease term (in years)", "label": "Lessee, Operating Lease, Term of Contract", "documentation": "Term of lessee's operating lease, in 'PnYnMnDThnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days." } } }, "auth_ref": ["r1238"] }, "us-gaap_LesseeOperatingLeasesTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeasesTextBlock", "presentation": { "http://www.gms.com/role/Leases" }, "lang": { "en-us": { "role": { "terseLabel": "Leases", "label": "Lessee, Operating Leases [Text Block]", "documentation": "The entire disclosure for operating leases of lessee. Includes, but is not limited to, description of operating lease and maturity analysis of operating lease liability." } } }, "auth_ref": ["r647"] }, "us-gaap_Liabilities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Liabilities", "crdr": "credit", "calculation": { "http://www.gms.com/role/ConsolidatedBalanceSheets": { "parentTag": "us-gaap_LiabilitiesAndStockholdersEquity", "weight": 1.0, "order": 1.0 }, "presentation": { "http://www.gms.com/role/ConsolidatedBalanceSheets" }, "lang": { "en-us": { "role": { "totalLabel": "Total liabilities", "label": "Liabilities", "documentation": "Amount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others." } } }, "auth_ref": ["r26", "r92", "r93", "r94", "r97", "r98", "r99", "r102", "r281", "r361", "r421", "r422", "r424", "r425", "r426", "r427", "r428", "r430", "r431", "r595", "r598", "r599", "r634", "r792", "r884", "r955", "r1165", "r1241", 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Benefits and Unpaid Claims and Claims Adjustment Expense", "documentation": "The aggregate amount of policy reserves (provided for future obligations including unpaid claims and claims adjustment expenses) and policy benefits (liability for future policy benefits) as of the balance sheet date, grouped amount of all the liabilities associated with the company's insurance policies." } } }, "auth_ref": ["r718", "r753", "r754"] }, "us-gaap_LineOfCreditFacilityCurrentBorrowingCapacity": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityCurrentBorrowingCapacity", "crdr": "credit", "presentation": { "http://www.gms.com/role/LongTermDebtAssetBasedLendingFacilityDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Available borrowings under the facility", "label": "Line of Credit Facility, Current Borrowing Capacity", "documentation": "Amount of current borrowing capacity under the credit facility considering any current 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Receivable", "label": "Loans, Notes, Trade and Other Receivables Disclosure [Text Block]", "documentation": "The entire disclosure for claims held for amounts due to entity, excluding financing receivables. Examples include, but are not limited to, trade accounts receivables, notes receivables, loans receivables. Includes disclosure for allowance for credit losses." } } }, "auth_ref": ["r644", "r1117"] }, { "dei LocalPhoneNumber": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "LocalPhoneNumber", "presentation": ["http://www.gms.com/role/Cover"] }, "lang": { "en-us": { "role": { "terseLabel": "Local Phone Number", "label": "Local Phone Number", "documentation": "Local phone number for entity." } } }, "auth_ref": [] }, { "us-gaap LongLivedAssetsByGeographicAreasTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongLivedAssetsByGeographicAreasTableTextBlock", "presentation": ["http://www.gms.com/role/SegmentsTables"] }, "lang": { "en-us": { "role": { "terseLabel": "Schedule of Property and Equipment by Major Geographic Area", "label": "Long-Lived Assets by Geographic Areas [Table Text Block]", "documentation": "Tabular disclosure of long-lived assets, excluding financial instruments, long-term customer relationships of a financial institution, mortgage rights, deferred policy acquisition costs, and deferred tax assets, by geographic areas located in the entity's country of domicile and foreign countries in which the entity holds assets." } } }, "auth_ref": ["r133"] }, { "us-gaap LongTermDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebt", "crdr": "credit", "presentation": ["http://www.gms.com/role/FairValueMeasurementsFairValueOfDebtDetails"] }, "lang": { "en-us": { "role": { "terseLabel": "Senior Notes", "label": "Long-Term Debt", "documentation": "Amount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt. Excludes lease obligation." } } }, "auth_ref": ["r26", "r165", "r439", "r451", "r900", "r901", "r926", "r1249"] }, { "us-gaap LongTermDebtAndCapitalLeaseObligations": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtAndCapitalLeaseObligations", "crdr": "credit", "calculation": ["http://www.gms.com/role/LongTermDebtComponentsDetails"] }, { "parentTag": "us-gaap LongTermDebtAndCapitalLeaseObligationsIncludingCurrentMaturities", "weight": 1.0, "order": 2.0 }, { "parentTag": "us-gaap LiabilitiesCurrent", "weight": 1.0, "order": 3.0 } } }, { "presentation": ["http://www.gms.com/role/ConsolidatedBalanceSheets", "http://www.gms.com/role/LongTermDebtComponentsDetails"] }, "lang": { "en-us": { "role": { "terseLabel": "Current portion of long-term debt", "verboseLabel": "Less current portion", "label": "Long-Term Debt and Lease Obligation, Current", "documentation": "Amount of long-term debt and lease obligation, classified as current." } } }, 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Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r14", "r284", "r443"] }, { "us-gaap LongTermDebtMaturitiesRepaymentsOfPrincipalInNextTwelveMonths": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtMaturitiesRepaymentsOfPrincipalInNextTwelveMonths", "crdr": "credit", "calculation": ["http://www.gms.com/role/LongTermDebtMaturitiesDetails"] }, { "parentTag": "us-gaap DebtInstrumentCarryingAmount", "weight": 1.0, "order": 1.0 } } }, { "presentation": ["http://www.gms.com/role/LongTermDebtMaturitiesDetails"] }, "lang": { "en-us": { "role": { "terseLabel": "2026", "label": "Long-Term Debt, Maturity, Year One", "documentation": "Amount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r14", "r284", "r443"] }, { "us-gaap LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFive": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFive", "crdr": "credit", "calculation": ["http://www.gms.com/role/LongTermDebtMaturitiesDetails"] }, { "parentTag": "us-gaap DebtInstrumentCarryingAmount", "weight": 1.0, "order": 5.0 } } }, { "presentation": ["http://www.gms.com/role/LongTermDebtMaturitiesDetails"] }, "lang": { "en-us": { "role": { "terseLabel": "2030", "label": "Long-Term Debt, Maturity, Year Five", "documentation": "Amount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r14", "r284", "r443"] }, { "us-gaap LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour", "crdr": "credit", "calculation": ["http://www.gms.com/role/LongTermDebtMaturitiesDetails"] }, { "parentTag": "us-gaap DebtInstrumentCarryingAmount", "weight": 1.0, "order": 4.0 } } }, { "presentation": ["http://www.gms.com/role/LongTermDebtMaturitiesDetails"] }, "lang": { "en-us": { "role": { "terseLabel": "2029", "label": "Long-Term Debt, Maturity, Year Four", "documentation": "Amount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r14", "r284", "r443"] }, { "us-gaap LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree", "crdr": "credit", "calculation": ["http://www.gms.com/role/LongTermDebtMaturitiesDetails"] }, { "parentTag": "us-gaap DebtInstrumentCarryingAmount", "weight": 1.0, "order": 3.0 } } }, { "presentation": ["http://www.gms.com/role/LongTermDebtMaturitiesDetails"] }, "lang": { "en-us": { "role": { "terseLabel": "2028", "label": "Long-Term Debt, Maturity, Year Three", "documentation": "Amount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in third fiscal year following current fiscal year. 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Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use value added and excise." } } }, { "auth_ref": "r170", "r171", "r321", "r329", "r330", "r344", "r350", "r353", "r355", "r357", "r474", "r475", "r679" } }, { "us-gaap": "RevenueFromContractWithCustomerPolicyTextBlock", { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerPolicyTextBlock", "presentation": "http://www.gms.com/role/BusinessBasisOfPresentationAndSummaryOfSignificantAccountingPoliciesPolicies", "lang": "en-us", { "role": { "terseLabel": "Revenue Recognition", "label": "Revenue from Contract with Customer [Policy Text Block]", "documentation": "Disclosure of accounting policy for revenue from contract with customer." } } }, { "auth_ref": "r191", "r466", "r467", "r468", "r469", "r470", "r471", "r472", "r473", "r873" } }, { "gms": "RevenueFromContractWithCustomerRebatesPolicyTextBlock", { "xbrltype": "textBlockItemType", "nsuri": "http://www.gms.com/20250430", "localname": "RevenueFromContractWithCustomerRebatesPolicyTextBlock", "presentation": "http://www.gms.com/role/BusinessBasisOfPresentationAndSummaryOfSignificantAccountingPoliciesPolicies", "lang": "en-us", { "role": { "terseLabel": "Vendor Rebates", "label": "Revenue from Contract with Customer, Rebates [Policy Text Block]", "documentation": "Disclosure of accounting policy for cash rebates offered on sales." } } }, { "auth_ref": "r1", "us-gaap": "RevenueFromExternalCustomersByGeographicAreasTableTextBlock", { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromExternalCustomersByGeographicAreasTableTextBlock", "presentation": "http://www.gms.com/role/SegmentsTables", "lang": "en-us", { "role": { "terseLabel": "Schedule of Net Sales by Major Geographic Area", "label": "Revenue from External Customers by Geographic Areas [Table Text Block]", "documentation": "Tabular disclosure of revenue from external customers by geographic areas attributed to the entity's country of domicile and to foreign countries from which the entity derives revenue." } } }, { "auth_ref": "r132" } }, { "us-gaap": "RevenuesFromExternalCustomersAndLongLivedAssetsLineItems", { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenuesFromExternalCustomersAndLongLivedAssetsLineItems", "presentation": "http://www.gms.com/role/SegmentsNetSalesbyMajorGeographicAreaDetails", "http://www.gms.com/role/SegmentsPropertyandEquipmentbyMajorGeographicAreaDetails", "lang": "en-us", { "role": { "terseLabel": "Revenues from External Customers and Long-Lived Assets [Line Items]", "label": "Revenues from External Customers and Long-Lived Assets [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, { "auth_ref": "r1", "us-gaap": "RevolvingCreditFacilityMember", { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevolvingCreditFacilityMember", "presentation": "http://www.gms.com/role/LongTermDebtAssetBasedLendingFacilityDetails", "lang": "en-us", { "role": { "terseLabel": "Revolving Credit Facility", "label": "Revolving Credit Facility [Member]", "documentation": "Arrangement in which loan proceeds can continuously be obtained following repayments, but the total amount borrowed cannot exceed a specified maximum amount." } } }, { "auth_ref": "r1", "us-gaap": "RightOfUseAssetObtainedInExchangeForFinanceLeaseLiability", { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RightOfUseAssetObtainedInExchangeForFinanceLeaseLiability", "crdr": "debit", "presentation": "http://www.gms.com/role/LeasesSupplementalCashFlowInformationDetails", "lang": "en-us", { "role": { "terseLabel": "Finance leases", "label": "Right-of-Use Asset Obtained in Exchange for Finance Lease Liability", "documentation": "Amount of increase in right-of-use asset obtained in exchange for finance lease liability." } } }, { "auth_ref": "r663", "r927" } }, { "us-gaap": "RightOfUseAssetObtainedInExchangeForOperatingLeaseLiability", { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RightOfUseAssetObtainedInExchangeForOperatingLeaseLiability", "crdr": "debit", "presentation": "http://www.gms.com/role/LeasesSupplementalCashFlowInformationDetails", "lang": "en-us", { "role": { "terseLabel": "Operating leases", "label": "Right-of-Use Asset Obtained in Exchange for Operating Lease Liability", "documentation": "Amount of increase in right-of-use asset obtained in exchange for operating lease liability." } } }, { "auth_ref": "r663", "r927" } }, { "gms": "RightOfUseAssetsAbstract", { "xbrltype": "stringItemType", "nsuri": "http://www.gms.com/20250430", "localname": "RightOfUseAssetsAbstract", "presentation": "http://www.gms.com/role/LeasesSupplementalCashFlowInformationDetails", "lang": "en-us", { "role": { "terseLabel": "Right-of-use assets obtained in exchange for lease obligations", "label": "Right-of-Use Assets [Abstract]", "documentation": "Right-of-Use Assets", "auth_ref": "r1", "ecd Rule10b51ArrAdoptedFlag", { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "Rule10b51ArrAdoptedFlag", "presentation": "http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements", "lang": "en-us", { "role": { "terseLabel": "Rule 10b5-1 Arrangement Adopted", "label": "Rule 10b5-1 Arrangement Adopted [Flag]", "auth_ref": "r1046", "ecd Rule10b51ArrTrmndFlag", { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "Rule10b51ArrTrmndFlag", "presentation": "http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements", "lang": "en-us", { "role": { "terseLabel": "Rule 10b5-1 Arrangement Terminated", "label": "Rule 10b5-1 Arrangement Terminated [Flag]", "auth_ref": "r1046", "us-gaap": "SalesAndExciseTaxPayableCurrent", { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SalesAndExciseTaxPayableCurrent", "crdr": "credit", "calculation": "http://www.gms.com/role/OtherAccruedExpensesAndCurrentLiabilitiesDetails", { "parentTag": "gms OtherAccruedLiabilitiesAndCurrentLiabilities", "weight": 1.0, "order": 5.0 } } }, { "presentation": "http://www.gms.com/role/OtherAccruedExpensesAndCurrentLiabilitiesDetails", "lang": "en-us", { "role": { "terseLabel": "Sales taxes payable", "label": "Sales and Excise Tax Payable, Current", "documentation": "Carrying value as of the balance sheet date of liabilities incurred through that date and payable for statutory sales and use taxes, including value added tax. 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The disclosures contemplated herein include the fair value measurements at the reporting date by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3)."* } } }, *"auth_ref"*: [*"r1216"*, *"r1217"*] }, *"us-gaap_ScheduleOfFiniteLivedIntangibleAssetsAcquiredAsPartOfBusinessCombinationTableTextBlock"*: { *"xbrltype"*: *"textBlockItemType"*, *"nsuri"*: *"http://fasb.org/us-gaap/2024"*, *"localname"*: *"ScheduleOfFiniteLivedIntangibleAssetsAcquiredAsPartOfBusinessCombinationTableTextBlock"*, *"presentation"*: [*"http://www.gms.com/role/BusinessCombinationsTables"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Schedule of Intangible Assets Acquired"*, *"label"*: *"Schedule of Finite-Lived Intangible Assets Acquired as Part of Business Combination [Table Text Block]"*, *"documentation"*: *"Tabular disclosure of finite-lived intangible assets acquired as part of a business combination or through an asset purchase, by major class and in total, including the value of the asset acquired, any significant residual value (the expected value of the asset at the end of its useful life) and the weighted-average amortization period."* } } }, *"auth_ref"*: [*"r48"*] }, *"us-gaap_ScheduleOfFiniteLivedIntangibleAssetsTable"*: { *"xbrltype"*: *"stringItemType"*, *"nsuri"*: *"http://fasb.org/us-gaap/2024"*, *"localname"*: *"ScheduleOfFiniteLivedIntangibleAssetsTable"*, *"presentation"*: [*"http://www.gms.com/role/GoodwillandIntangibleAssetsTable"*], *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Intangible Asset, Finite-Lived [Table]"*, *"label"*: *"Intangible Asset, Finite-Lived [Table]"*, *"documentation"*: *"Disclosure of information about finite-lived intangible asset. Excludes indefinite-lived intangible asset."* } } }, *"auth_ref"*: [*"r385"*, *"r392"*, *"r396"*, *"r397"*, *"r399"*, *"r680"*, *"r872"*, *"r897"*] }, *"us-gaap_ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock"*: { *"xbrltype"*: *"textBlockItemType"*, *"nsuri"*: *"http://fasb.org/us-gaap/2024"*, *"localname"*: *"ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock"*, *"presentation"*: [*"http://www.gms.com/role/GoodwillandIntangibleAssetsTables"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Schedule of Components of Definite-Lived Intangible Assets"*, *"label"*: *"Schedule of Finite-Lived Intangible Assets [Table Text Block]"*, *"documentation"*: *"Tabular disclosure of assets, excluding financial assets and goodwill, lacking physical substance with a finite life, by either major class or business segment."* } } }, *"auth_ref"*: [*"r897"*, *"r1143"*] }, *"us-gaap_ScheduleOfGoodwillTableTextBlock"*: { *"xbrltype"*: *"textBlockItemType"*, *"nsuri"*: *"http://fasb.org/us-gaap/2024"*, *"localname"*: *"ScheduleOfGoodwillTableTextBlock"*, *"presentation"*: [*"http://www.gms.com/role/GoodwillandIntangibleAssetsTables"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Schedule of Changes in the Carrying Amount of Goodwill"*, *"label"*: *"Schedule of Goodwill [Table Text Block]"*, *"documentation"*: *"Tabular disclosure of goodwill by reportable segment and in total which includes a rollforward schedule."* } } }, *"auth_ref"*: [*"r896"*, *"r1125"*, *"r1126"*, *"r1127"*, *"r1128"*, *"r1129"*, *"r1130"*, *"r1131"*, *"r1132"*, *"r1133"*, *"r1134"*, *"r1135"*] }, *"us-gaap_ScheduleOfIncomeBeforeIncomeTaxDomesticAndForeignTableTextBlock"*: { *"xbrltype"*: *"textBlockItemType"*, *"nsuri"*: *"http://fasb.org/us-gaap/2024"*, *"localname"*: *"ScheduleOfIncomeBeforeIncomeTaxDomesticAndForeignTableTextBlock"*, *"presentation"*: [*"http://www.gms.com/role/IncomeTaxesTables"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Schedule of Components of Income Before Taxes"*, *"label"*: *"Schedule of Income before Income Tax, Domestic and Foreign [Table Text Block]"*, *"documentation"*: *"Tabular disclosure of income before income tax between domestic and foreign jurisdictions."* } } }, *"auth_ref"*: [*"r1099"*] }, *"us-gaap_ScheduleOfMaturitiesOfLongTermDebtTableTextBlock"*: { *"xbrltype"*: *"textBlockItemType"*, *"nsuri"*: *"http://fasb.org/us-gaap/2024"*, *"localname"*: *"ScheduleOfMaturitiesOfLongTermDebtTableTextBlock"*, *"presentation"*: [*"http://www.gms.com/role/LongTermDebtTables"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Scheduled of Maturities of Long-Term Debt"*, *"label"*: *"Schedule of Maturities of Long-Term Debt [Table Text Block]"*, *"documentation"*: *"Tabular disclosure of maturity and sinking fund requirement for long-term debt."* } } }, *"auth_ref"*: [*"r14"*] }, *"gms_ScheduleOfMedicalSelfInsuranceLiabilitiesAndRecoveriesTableTextBlock"*: { *"xbrltype"*: *"textBlockItemType"*, *"nsuri"*: *"http://www.gms.com/20250430"*, *"localname"*: *"ScheduleOfMedicalSelfInsuranceLiabilitiesAndRecoveriesTableTextBlock"*, *"presentation"*: [*"http://www.gms.com/role/BusinessBasisofPresentationandSummaryofSignificantAccountingPoliciesTables"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Schedule of Medical Self-Insurance Liabilities and Recoveries"*, *"label"*: *"Schedule of Medical Self Insurance Liabilities and Recoveries [Table Text Block]"*, *"documentation"*: *"Schedule of Medical Self Insurance Liabilities and Recoveries"* } } }, *"auth_ref"*: [] }, *"us-gaap_ScheduleOfPropertyPlantAndEquipmentTable"*: { *"xbrltype"*: *"stringItemType"*, *"nsuri"*: *"http://fasb.org/us-gaap/2024"*, *"localname"*: *"ScheduleOfPropertyPlantAndEquipmentTable"*, *"presentation"*: [*"http://www.gms.com/role/BusinessBasisofPresentationandSummaryofSignificantAccountingPoliciesPropertyandEquipmentDetails"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Property, Plant and Equipment [Table]"*, *"label"*: *"Property, Plant and Equipment [Table]"*, *"documentation"*: *"Disclosure of information about physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation and depletion expense and method used, including composite depreciation, and accumulated depreciation."* } } }, *"auth_ref"*: [*"r13"*, *"r667"*] }, *"gms_ScheduleOfPropertyPlantAndEquipmentUsefulLifeTableTextBlock"*: { *"xbrltype"*: *"textBlockItemType"*, *"nsuri"*: *"http://www.gms.com/20250430"*, *"localname"*: *"ScheduleOfPropertyPlantAndEquipmentUsefulLifeTableTextBlock"*, *"presentation"*: [*"http://www.gms.com/role/BusinessBasisofPresentationandSummaryofSignificantAccountingPoliciesTables"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Schedule of Estimated Useful Lives of Property and Equipment"*, *"label"*: *"Schedule of Property, Plant and Equipment, Useful Life [Table Text Block]"*, *"documentation"*: *"Tabular disclosure of the useful life of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale."* } } }, *"auth_ref"*: [] }, *"us-gaap_ScheduleOfQuarterlyFinancialInformationTableTextBlock"*: { *"xbrltype"*: *"textBlockItemType"*, *"nsuri"*: *"http://fasb.org/us-gaap/2024"*, *"localname"*: *"ScheduleOfQuarterlyFinancialInformationTableTextBlock"*, *"presentation"*: [*"http://www.gms.com/role/SelectedQuarterlyFinancialDataUnauditedTables"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Schedule of Selected Quarterly Financial Information"*, *"label"*: *"Quarterly Financial Information [Table Text Block]"*, *"documentation"*: *"Tabular disclosure of quarterly financial data. Includes, but is not limited to, financial information for fiscal quarters, cumulative effect of a change in accounting principle and earnings per share data."* } } }, *"auth_ref"*: [*"r179"*] }, *"us-gaap_ScheduleOfRecognizedIdentifiedAssetsAcquiredAndLiabilitiesAssumedTableTextBlock"*: { *"xbrltype"*: *"textBlockItemType"*, *"nsuri"*: *"http://fasb.org/us-gaap/2024"*, *"localname"*: *"ScheduleOfRecognizedIdentifiedAssetsAcquiredAndLiabilitiesAssumedTableTextBlock"*, *"presentation"*: [*"http://www.gms.com/role/BusinessCombinationsTables"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Schedule of Preliminary Allocation of the Consideration Transferred"*, *"label"*: *"Schedule of Recognized Identified Assets Acquired and Liabilities Assumed [Table Text Block]"*, *"documentation"*: *"Tabular disclosure of the amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed. May include but not limited to the following: (a) acquired receivables; (b) contingencies recognized at the acquisition date; and (c) the fair value of noncontrolling interests in the acquiree."* } } }, *"auth_ref"*: [*"r155"*] }, *"us-gaap_ScheduleOfRevenuesFromExternalCustomersAndLongLivedAssetsTable"*: { *"xbrltype"*: *"stringItemType"*, *"nsuri"*: *"http://fasb.org/us-gaap/2024"*, *"localname"*: *"ScheduleOfRevenuesFromExternalCustomersAndLongLivedAssetsTable"*, *"presentation"*: [*"http://www.gms.com/role/SegmentsNetSalesbyMajorGeographicAreaDetails"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Schedule of Revenues from External Customers and Long-Lived Assets [Table]"*, *"label"*: *"Schedule of Revenues from External Customers and Long-Lived Assets [Table]"*, *"documentation"*: *"Disclosure of information about revenue from external customer and long-lived asset by geographical area. Long-lived asset excludes financial instrument, customer relationship with financial institution, mortgage and other servicing right, deferred policy acquisition cost, and deferred tax asset."* } } }, *"auth_ref"*: [*"r47"*, *"r115"*] }, *"us-gaap_ScheduleOfSegmentReportingInformationBySegmentTable"*: { *"xbrltype"*: *"stringItemType"*, *"nsuri"*: *"http://fasb.org/us-gaap/2024"*, *"localname"*: *"ScheduleOfSegmentReportingInformationBySegmentTable"*, *"presentation"*: [*"http://www.gms.com/role/SegmentsNetSalesAdjustedEBITDAandSegmentResultsDetails"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Schedule of Segment Reporting Information, by Segment [Table]"*, *"label"*: *"Schedule of Segment Reporting Information, by Segment [Table]"*, *"documentation"*: *"Disclosure of information about profit (loss) and total assets by reportable segment."* } } }, *"auth_ref"*: [*"r43"*, *"r44"*, *"r45"*] }, *"us-gaap_ScheduleOfSegmentReportingInformationBySegmentTableTextBlock"*: { *"xbrltype"*: *"textBlockItemType"*, *"nsuri"*: *"http://fasb.org/us-gaap/2024"*, *"localname"*: *"ScheduleOfSegmentReportingInformationBySegmentTableTextBlock"*, *"presentation"*: [*"http://www.gms.com/role/SegmentsTables"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Schedule of Segment Results"*, *"label"*: *"Schedule of Segment Reporting Information, by Segment [Table Text Block]"*, *"documentation"*: *"Tabular disclosure of the profit or loss and total assets for each reportable segment. An entity discloses certain information on each reportable segment if the amounts (a) are included in the measure of segment profit or loss reviewed by the chief operating decision maker or (b) are otherwise regularly provided to the chief operating decision maker, even if not included in that measure of segment profit or loss."* } } }, *"auth_ref"*: [*"r43"*, *"r44"*, *"r45"*] }, *"us-gaap_ScheduleOfShareBasedCompensationArrangementsByShareBasedPaymentAwardTable"*: { *"xbrltype"*: *"stringItemType"*, *"nsuri"*: *"http://fasb.org/us-gaap/2024"*, *"localname"*: *"ScheduleOfShareBasedCompensationArrangementsByShareBasedPaymentAwardTable"*, *"presentation"*: [*"http://www.gms.com/role/EquityBasedCompensationBlackScholesOptionsPricingModelDetails"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Schedule of Share-based Compensation Arrangements by Share-based Payment Award [Table]"*, *"label"*: *"Schedule of Share-based Compensation Arrangements by Share-based Payment Award [Table]"*, *"documentation"*: *"Disclosure of information about share-based payment arrangement."* } } }, *"auth_ref"*: [*"r496"*, *"r497"*, *"r500"*, *"r501"*, *"r502"*, *"r504"*, *"r505"*, *"r506"*, *"r507"*, *"r508"*, *"r509"*, *"r510"*, *"r511"*, *"r512"*, *"r513"*, *"r514"*, *"r515"*, *"r516"*, *"r517"*, *"r518"*, *"r519"*, *"r520"*, *"r521"*, *"r524"*, *"r525"*, *"r526"*, *"r527"*, *"r528"*] }, *"us-gaap_ScheduleOfShareBasedCompensationEmployeeStockPurchasePlanActivityTableTextBlock"*: { *"xbrltype"*: *"textBlockItemType"*, *"nsuri"*: *"http://fasb.org/us-gaap/2024"*, *"localname"*: *"ScheduleOfShareBasedCompensationEmployeeStockPurchasePlanActivityTableTextBlock"*, *"presentation"*: [*"http://www.gms.com/role/EquityBasedCompensationTables"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Summary of ESPP Activity"*, *"label"*: *"Schedule of Share-Based Compensation, Employee Stock Purchase Plan, Activity [Table Text Block]"*, *"documentation"*: *"Tabular disclosure of employee stock purchase plan activity."* } } }, *"auth_ref"*: [*"r53"*] }, *"us-gaap_ScheduleOfShareBasedCompensationRestrictedStockUnitsAwardActivityTableTextBlock"*: { *"xbrltype"*: *"textBlockItemType"*, *"nsuri"*: *"http://fasb.org/us-gaap/2024"*, *"localname"*: *"ScheduleOfShareBasedCompensationRestrictedStockUnitsAwardActivityTableTextBlock"*, *"presentation"*: [*"http://www.gms.com/role/EquityBasedCompensationTables"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Summary of Restricted Stock Unity Activity"*, *"label"*: *"Share-Based Payment Arrangement, Restricted Stock Unit, Activity [Table Text Block]"*, *"documentation"*: *"Tabular disclosure of the number and weighted-average grant date fair value for restricted stock units that were outstanding at the beginning and end of the year, and the number of restricted stock units that were granted, vested, or forfeited during the year."* } } }, *"auth_ref"*: [*"r147"*] }, *"us-gaap_ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock"*: { *"xbrltype"*: *"textBlockItemType"*, *"nsuri"*: *"http://fasb.org/us-gaap/2024"*, *"localname"*: *"ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock"*, *"presentation"*: [*"http://www.gms.com/role/EquityBasedCompensationTables"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Summary of Stock Option Activity"*, *"label"*: *"Share-Based Payment Arrangement, Option, Activity [Table Text Block]"*, *"documentation"*: *"Tabular disclosure for stock option plans. Includes, but is not limited to, outstanding awards at beginning and end of year, grants, exercises, forfeitures, and weighted-average grant date fair value."* } } }, *"auth_ref"*: [*"r20"*, *"r21"*, *"r147"*] }, *"us-gaap_ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock"*: { *"xbrltype"*: *"textBlockItemType"*, *"nsuri"*: *"http://fasb.org/us-gaap/2024"*, *"localname"*: *"ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock"*, *"presentation"*: [*"http://www.gms.com/role/EquityBasedCompensationTables"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"verboseLabel"*: *"Schedule of Weighted Average Assumptions Used in Black-Scholes Option-Pricing Model"*, *"label"*: *"Schedule of Share-Based Payment Award, Stock Options, Valuation Assumptions [Table Text Block]"*, *"documentation"*: *"Tabular disclosure of the significant assumptions used during the year to estimate the fair value of stock options, including, but not limited to: (a) expected term of share options and similar instruments, (b) expected volatility of the entity's shares, (c) expected dividends, (d) risk-free rate(s), and (e) discount for post-vesting restrictions."* } } }, *"auth_ref"*: [*"r149"*] }, *"gms_ScheduleOfShareRepurchaseActivityTableTextBlock"*: { *"xbrltype"*: *"textBlockItemType"*, *"nsuri"*: *"http://www.gms.com/20250430"*, *"localname"*: *"ScheduleOfShareRepurchaseActivityTableTextBlock"*, *"presentation"*: [*"http://www.gms.com/role/StockholdersEquityTables"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Schedule of Share Repurchase Activity"*, *"label"*: *"Schedule Of Share Repurchase Activity [Table Text Block]"*, *"documentation"*: *"Schedule Of Share Repurchase Activity"* } } }, *"auth_ref"*: [] }, *"srt_ScheduleOfValuationAndQualifyingAccountsDisclosureTableTextBlock"*: { *"xbrltype"*: *"textBlockItemType"*, *"nsuri"*: *"http://fasb.org/srt/2024"*, *"localname"*: *"ScheduleOfValuationAndQualifyingAccountsDisclosureTableTextBlock"*, *"presentation"*: [*"http://www.gms.com/role/ValuationandQualifyingAccounts"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Valuation and Qualifying Accounts"*, *"label"*: *"SEC Schedule, 12-09, Schedule of Valuation and Qualifying Accounts Disclosure [Text Block]"*, *"documentation"*: *"The entire disclosure for valuation and qualifying accounts and reserves."* } } }, *"auth_ref"*: [*"r198"*, *"r290"*] }, *"us-gaap_ScheduleOfFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock"*: { *"xbrltype"*: *"textBlockItemType"*, *"nsuri"*: *"http://fasb.org/us-gaap/2024"*, *"localname"*: *"ScheduleOfFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock"*, *"presentation"*: [*"http://www.gms.com/role/GoodwillandIntangibleAssetsTables"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Schedule of Estimated Future Aggregate Amortization Expense"*, *"label"*: *"Schedule of Finite-Lived Intangible Assets, Future Amortization Expense [Table Text Block]"*, *"documentation"*: *"Tabular disclosure of the amount of amortization expense expected to be recorded in succeeding fiscal years for finite-lived intangible assets."* } } }, *"auth_ref"*: [*"r897"*, *"r1145"*] }, *"us-gaap_SecuredOvernightFinancingRateSoftMember"*: { *"xbrltype"*: *"domainItemType"*, *"nsuri"*: *"http://fasb.org/us-gaap/2024"*, *"localname"*: *"SecuredOvernightFinancingRateSoftMember"*, *"presentation"*: [*"http://www.gms.com/role/LongTermDebtTermLoanFacilityDetails"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"SOFR"*, *"label"*: *"Secured Overnight Financing Rate (SOFR) [Member]"*, *"documentation"*: *"Interest rate at which bank can borrow U.S. dollar overnight while posting U.S. Treasury bond as collateral."* } } }, *"auth_ref"*: [*"r1214"*] }, *"dei_Security12bTitle"*: { *"xbrltype"*: *"securityTitleItem"*, *"nsuri"*: *"http://xbrl.sec.gov/dei/2024"*, *"localname"*: *"Security12bTitle"*, *"presentation"*: [*"http://www.gms.com/role/Cover"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Title of 12(b) Security"*, *"label"*: *"Title of 12(b) Security"*, *"documentation"*: *"Title of a 12(b) registered security."* } } }, *"auth_ref"*: [*"r956"*] }, *"dei_SecurityExchangeName"*: { *"xbrltype"*: *"edgarExchangeCodeItem"*, *"nsuri"*: *"http://xbrl.sec.gov/dei/2024"*, *"localname"*: *"SecurityExchangeName"*, *"presentation"*: [*"http://www.gms.com/role/Cover"*] }, *"lang"*: { *"en-us"*: { *"role"*: { *"terseLabel"*: *"Security Exchange*

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Reportable segments include those that meet any of the following quantitative thresholds a) it's reported revenue, including sales to external customers and intersegment sales or transfers is 10 percent or more of the combined revenue, internal and external, of all operating segments b) the absolute amount of its reported profit or loss is 10 percent or more of the greater, in absolute amount of 1) the combined reported profit of all operating segments that did not report a loss or 2) the combined reported loss of all operating segments that did report a loss c) its assets are 10 percent or more of the combined assets of all operating segments." } } }, {"auth_ref": "r173", "r321", "r324", "r325", "r326", "r327", "r328", "r340", "r342", "r343", "r348", "r349", "r350", "r351", "r352", "r353", "r354", "r357", "r886", "r888", "r889", "r890", "r892", "r893", "r894" } } }, {"us-gaap_SegmentReportingInformationLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SegmentReportingInformationLineItems", "presentation": ["http://www.gms.com/role/SegmentsNetSalesAdjustedEBITDAandSegmentResultsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Segment Reporting Information [Line Items]", "label": "Segment Reporting Information [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, {"auth_ref": [] } } }, {"us-gaap_SelfInsuranceReserve": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SelfInsuranceReserve", "crdr": "credit", "presentation": ["http://www.gms.com/role/BusinessBasisOfPresentationandSummaryofSignificantAccountingPoliciesInsuranceLiabilitiesDetails"], "lang": { "en-us": { "role": { "terseLabel": "Medical self-insurance", "label": "Self Insurance Reserve", "documentation": "Carrying amount (including both current and noncurrent portions) of accrued known and estimated losses incurred as of the balance sheet date for which no insurance coverage exists, and for which a claim has been made or is probable of being asserted, typically arising from workmen's compensation-type of incidents and personal injury to nonemployees from accidents on the entity's property." } } }, {"auth_ref": "r98" } } }, {"gms_SelfInsuranceReserveAndLiabilitiesForDeductibleBasedInsurancePoliciesPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://www.gms.com/20250430", "localname": "SelfInsuranceReserveAndLiabilitiesForDeductibleBasedInsurancePoliciesPolicyTextBlock", "presentation": ["http://www.gms.com/role/BusinessBasisOfPresentationandSummaryofSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "terseLabel": "Insurance Liabilities", "label": "Self Insurance Reserve and Liabilities for Deductible-based Insurance Policies [Policy Text Block]", "documentation": "Disclosure of accounting policy for self-insurance reserves and liabilities for deductible-based insurance policies, including, but not limited to incurred but not reported reserves (IBNR)." } } }, {"auth_ref": [] } } }, {"us-gaap_SellingGeneralAndAdministrativeExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SellingGeneralAndAdministrativeExpense", "crdr": "debit", "calculation": { "parentTag": "us-gaap_OperatingExpenses", "weight": 1.0, "order": 1.0 }, "presentation": ["http://www.gms.com/role/ConsolidatedStatementsOfOperationsandComprehensiveIncome", "http://www.gms.com/role/ConsolidatedStatementsOfOperationsandComprehensiveIncome"], "lang": { "en-us": { "role": { "terseLabel": "Selling, general and administrative", "label": "Selling, General and Administrative Expense", "documentation": "The aggregate total costs related to selling a firm's product and services, as well as all other general and administrative expenses. Direct selling expenses (for example, credit, warranty, and advertising) are expenses that can be directly linked to the sale of specific products. Indirect selling expenses are expenses that cannot be directly linked to the sale of specific products, for example telephone expenses, Internet, and postal charges. General and administrative expenses include salaries of non-sales personnel, rent, utilities, communication, etc." } } }, {"auth_ref": "r119" } } }, {"us-gaap_SellingGeneralAndAdministrativeExpensesMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SellingGeneralAndAdministrativeExpensesMember", "presentation": ["http://www.gms.com/role/BusinessBasisOfPresentationandSummaryofSignificantAccountingPoliciesAdvertisingExpenseDetails", "http://www.gms.com/role/BusinessBasisOfPresentationandSummaryofSignificantAccountingPoliciesSellingGeneralAndAdministrativeExpensesDetails", "http://www.gms.com/role/EquityBasedCompensationGeneralDetails"], "lang": { "en-us": { "role": { "terseLabel": "Selling, general and administrative expenses", "label": "Selling, General and Administrative Expenses [Member]", "documentation": "Primary financial statement caption encompassing selling, general and administrative expense." } } }, {"auth_ref": [] } } }, {"us-gaap_SellingGeneralAndAdministrativeExpensesPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SellingGeneralAndAdministrativeExpensesPolicyTextBlock", "presentation": ["http://www.gms.com/role/BusinessBasisOfPresentationandSummaryofSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "terseLabel": "Selling, General, and Administrative Expenses", "label": "Selling, General and Administrative Expenses, Policy [Policy Text Block]", "documentation": "Disclosure of accounting policy for inclusion of significant items in the selling, general and administrative (or similar) expense report caption." } } }, {"auth_ref": "r1201" } } }, {"us-gaap_SeniorNotesMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SeniorNotesMember", "presentation": ["http://www.gms.com/role/LongTermDebtComponentsDetails", "http://www.gms.com/role/LongTermDebtMaturitiesDetails", "http://www.gms.com/role/LongTermDebtSeniorNotesDetails"], "lang": { "en-us": { "role": { "terseLabel": "Senior Notes", "label": "Senior Notes [Member]", "documentation": "Bond that takes priority over other debt securities sold by the issuer. In the event the issuer goes bankrupt, senior debt holders receive priority for (must receive) repayment prior to (relative to) junior and unsecured (general) creditors." } } }, {"auth_ref": [] } } }, {"us-gaap_SeveranceCosts1": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SeveranceCosts1", "crdr": "debit", "presentation": ["http://www.gms.com/role/BusinessBasisOfPresentationandSummaryofSignificantAccountingPoliciesRestructuringChargesDetails"], "lang": { "en-us": { "role": { "terseLabel": "Severance costs", "label": "Severance Costs", "documentation": "Amount of expenses for special or contractual termination benefits provided to current employees involuntarily terminated under a benefit arrangement associated with exit or disposal activities pursuant to an authorized plan. Excludes expenses related to one-time termination benefits, a discontinued operation or an asset retirement obligation." } } }, {"auth_ref": "r11" } } }, {"us-gaap_ShareBasedCompensation": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensation", "crdr": "debit", "calculation": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 5.0 }, "presentation": ["http://www.gms.com/role/ConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "terseLabel": "Equity-based compensation", "label": "Share-Based Payment Arrangement, Noncash Expense", "documentation": "Amount of noncash expense for share-based payment arrangement." } } }, {"auth_ref": "r10" } } }, {"us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1", "presentation": ["http://www.gms.com/role/EquityBasedCompensationGeneralDetails"], "lang": { "en-us": { "role": { "terseLabel": "Vesting period (in years)", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting Period", "documentation": "Period over which grantee's right to exercise award under share-based payment arrangement is no longer contingent on satisfaction of service or performance condition, in 'PnYnMDtnHnMns' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. Includes, but is not limited to, combination of market, performance or service condition." } } }, {"auth_ref": "r913" } } }, {"us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsForfeitedInPeriod": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsForfeitedInPeriod", "presentation": ["http://www.gms.com/role/EquityBasedCompensationRestrictedStockUnitsDetails"], "lang": { "en-us": { "role": { "negatedLabel": "Forfeited (in shares)", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Forfeited in Period", "documentation": "The number of equity-based payment instruments, excluding stock (or unit) options, that were forfeited during the reporting period." } } }, {"auth_ref": "r517" } } }, 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Excludes share and unit options." } } }, {"auth_ref": "r512", "r513" } } }, {"us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedWeightedAverageGrantDateFairValueRollForward": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedWeightedAverageGrantDateFairValueRollForward", "presentation": ["http://www.gms.com/role/EquityBasedCompensationRestrictedStockUnitsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Weighted Average Grant Date Fair Value", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value [Abstract]" } } }, {"auth_ref": [] } } }, {"us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsShareBasedLiabilitiesPaid": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsShareBasedLiabilitiesPaid", "crdr":

"credit", "presentation": ["http://www.gms.com/role/StockAppreciationRightsDeferredCompensationandRedeemableNoncontrollingInterestsDetails"], "lang": { "en-us": { "role": { "negatedLabel": "Amounts redeemed", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Share-Based Liabilities Paid", "documentation": "Amount of cash paid to settle liability for award under share-based payment arrangement." } } }, "auth_ref": ["r519"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriod": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriod", "presentation": ["http://www.gms.com/role/EquityBasedCompensationRestrictedStockUnitsDetails"], "lang": { "en-us": { "role": { "negatedLabel": "Vested (in shares)", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period", "documentation": "The number of equity-based payment instruments, excluding stock (or unit) options, that vested during the reporting period." } } }, "auth_ref": ["r516"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriodTotalFairValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriodTotalFairValue", "crdr": "debit", "presentation": ["http://www.gms.com/role/EquityBasedCompensationRestrictedStockUnitsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Fair value of awards vested", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period, Fair Value", "documentation": "Fair value of share-based awards for which the grantee gained the right by satisfying service and performance requirements, to receive or retain shares or units, other instruments, or cash." } } }, "auth_ref": ["r519"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriodWeightedAverageGrantDateFairValue": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriodWeightedAverageGrantDateFairValue", "presentation": ["http://www.gms.com/role/EquityBasedCompensationRestrictedStockUnitsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Vested (in dollars per share)", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period, Weighted Average Grant Date Fair Value", "documentation": "The weighted average fair value as of grant date pertaining to an equity-based award plan other than a stock (or unit) option plan for which the grantee gained the right during the reporting period, by satisfying service and performance requirements, to receive or retain shares or units, other instruments, or cash in accordance with the terms of the arrangement." } } }, "auth_ref": ["r516"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate", "presentation": ["http://www.gms.com/role/EquityBasedCompensationBlackScholesOptionsPricingModelDetails"], "lang": { "en-us": { "role": { "terseLabel": "Dividend yield (as a percent)", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Dividend Rate", "documentation": "The estimated dividend rate (a percentage of the share price) to be paid (expected dividends) to holders of the underlying shares over the option's term." } } }, "auth_ref": ["r526"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate", "presentation": ["http://www.gms.com/role/EquityBasedCompensationBlackScholesOptionsPricingModelDetails"], "lang": { "en-us": { "role": { "terseLabel": "Volatility (as a percent)", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Volatility Rate", "documentation": "The estimated measure of the percentage by which a share price is expected to fluctuate during a period. Volatility also may be defined as a probability-weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period." } } }, "auth_ref": ["r525"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate", "presentation": ["http://www.gms.com/role/EquityBasedCompensationBlackScholesOptionsPricingModelDetails"], "lang": { "en-us": { "role": { "terseLabel": "Risk-free interest rate (as a percent)", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Risk Free Interest Rate", "documentation": "The risk-free interest rate assumption that is used in valuing an option on its own shares." } } }, "auth_ref": ["r527"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems", "presentation": ["http://www.gms.com/role/EquityBasedCompensationBlackScholesOptionsPricingModelDetails", "http://www.gms.com/role/EquityBasedCompensationEmployeeStockPurchasePlanDetails", "http://www.gms.com/role/EquityBasedCompensationGeneralDetails", "http://www.gms.com/role/EquityBasedCompensationStockOptionActivityDetails"], "lang": { "en-us": { "role": { "terseLabel": "Share-based Compensation Arrangement by Share-based Payment Award (Line Items)", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award (Line Items)", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": ["r496", "r497", "r500", "r501", "r502", "r504", "r505", "r506", "r507", "r508", "r509", "r510", "r511", "r512", "r513", "r514", "r515", "r516", "r517", "r518", "r519", "r520", "r521", "r524", "r525", "r526", "r527", "r528"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAuthorized": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAuthorized", "presentation": ["http://www.gms.com/role/EquityBasedCompensationEmployeeStockPurchasePlanDetails", "http://www.gms.com/role/EquityBasedCompensationGeneralDetails"], "lang": { "en-us": { "role": { "terseLabel": "Shares authorized", "verboselabel": "Number of shares authorized", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, 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(including the effects of amendments and adjustments), and the sum of: 1) the number of shares (or other type of equity) already issued upon exercise of options or other equity-based awards under the plan; and 2) shares (or other type of equity) reserved for issuance on granting of outstanding awards, net of cancellations and forfeitures, if applicable." } } }, "auth_ref": ["r52"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsAdditionalDisclosuresAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsAdditionalDisclosuresAbstract", "presentation": ["http://www.gms.com/role/EquityBasedCompensationStockOptionActivityDetails"], "lang": { "en-us": { "role": { "terseLabel": "Other disclosures", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Additional Disclosures [Abstract]" } } }, "auth_ref": [] }, 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Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur." } } }, "auth_ref": ["r520"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber": {

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Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur."}}}, "auth_ref": ["r520"]}, {"gms_ShareholderDeferredCompensationMember": {"xbrltype": "domainItemType", "nsuri": "http://www.gms.com/20250430", "localname": "ShareholderDeferredCompensationMember", "presentation": ["http://www.gms.com/role/StockAppreciationRightsDeferredCompensationandRedeemableNoncontrollingInterestsDetails"], "lang": {"en-us": {"role": {"terseLabel": "Deferred Compensation", "label": "Shareholder Deferred Compensation [Member]", "documentation": "Represents deferred compensation granted to shareholders of the entity's subsidiaries that provides for a payment upon an occurrence of an event as defined in the related agreements."}}}, "auth_ref": []}, {"gms_ShippingAndHandlingCostLineItems": {"xbrltype": "stringItemType", "nsuri": "http://www.gms.com/20250430", "localname": "ShippingAndHandlingCostLineItems", "presentation": ["http://www.gms.com/role/BusinessBasisOfPresentationandSummaryofSignificantAccountingPoliciesSellingGeneralandAdministrativeExpensesDetails"], "lang": {"en-us": {"role": {"terseLabel": "Shipping and Handling Cost [Line Items]", "label": "Shipping and Handling Cost [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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Excludes temporary equity and equity attributable to noncontrolling interest." } } }, "auth_ref": ["r104", "r108", "r109", "r134", "r796", "r813", "r834", "r835", "r928", "r955", "r1098", "r1122", "r1230", "r1287"] } }, "us-gaap_StockholdersEquityAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "StockholdersEquityAbstract", "presentation": { "http://www.gms.com/role/ConsolidatedBalanceSheets": { "lang": { "en-us": { "role": { "verboseLabel": "Stockholders' equity", "label": "Equity, Attributable to Parent [Abstract]" } } }, "auth_ref": [] }, "us-gaap_StockholdersEquityNoteDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "StockholdersEquityNoteDisclosureTextBlock", "presentation": { "http://www.gms.com/role/StockholdersEquity": { "lang": { "en-us": { "role": { "terseLabel": "Stockholders' Equity", "label": "Equity [Text Block]", "documentation": "The entire disclosure for equity." } } }, "auth_ref": ["r143", "r280", "r452", "r454", "r455", "r456", "r457", "r458", "r459", "r460", "r461", "r462", "r463", "r464", "r465", "r606", "r836", "r837", "r857"] } }, "us-gaap_SubsequentEventsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SubsequentEventsAbstract", "lang": { "en-us": { "role": { "label": "Subsequent Events [Abstract]" } } }, "auth_ref": [] }, "us-gaap_SubsequentEventsTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SubsequentEventsTextBlock", "presentation": { "http://www.gms.com/role/SubsequentEvents": { "lang": { "en-us": { "role": { "terseLabel": "Subsequent Events", "label": "Subsequent Events [Text Block]", "documentation": "The entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business." } } }, "auth_ref": ["r670", "r671"] } }, "us-gaap_SupplementalCashFlowInformationAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SupplementalCashFlowInformationAbstract", "presentation": { "http://www.gms.com/role/ConsolidatedStatementsOfCashFlows": { "lang": { "en-us": { "role": { "terseLabel": "Supplemental cash flow disclosures", "label": "Supplemental Cash Flow Information [Abstract]" } } }, "auth_ref": [] }, "ecd_TabularListTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "TabularListTableTextBlock", "presentation": { "http://xbrl.sec.gov/ecd/role/PvpDisclosure": { "lang": { "en-us": { "role": { "terseLabel": "Tabular List, Table", "label": "Tabular List [Table Text Block]" } } }, "auth_ref": ["r1025"] } }, "gms_TermLoanFacilityMember": { "xbrltype": "domainItemType", "nsuri": "http://www.gms.com/20250430", "localname": "TermLoanFacilityMember", "presentation": { "http://www.gms.com/role/FairValueMeasurementsNarrativeDetails": { "http://www.gms.com/role/LongTermDebtComponentsDetails": { "http://www.gms.com/role/LongTermDebtMaturitiesDetails": { "http://www.gms.com/role/LongTermDebtTermLoanFacilityDetails": { "lang": { "en-us": { "role": { "terseLabel": "Term Loan Facility", "label": "Term Loan Facility [Member]", "documentation": "Term Loan Facility" } } }, "auth_ref": [] }, "gms_ToolsAndFastenersMember": { "xbrltype": "domainItemType", "nsuri": "http://www.gms.com/20250430", "localname": "ToolsAndFastenersMember", "presentation": { "http://www.gms.com/role/SegmentsNetSalesOfComplementaryProductsDetails": { "lang": { "en-us": { "role": { "terseLabel": "Tools and fasteners", "label": "Tools and Fasteners [Member]", "documentation": "Tools and Fasteners" } } }, "auth_ref": [] }, "gms_TotalExpenseStockAppreciationRightsDeferredCompensationAndRedeemableNoncontrollingInterestsArrangements": { "xbrltype": "monetaryItemType", "nsuri": "http://www.gms.com/20250430", "localname": "TotalExpenseStockAppreciationRightsDeferredCompensationAndRedeemableNoncontrollingInterestsArrangements", "crdr": "debit", "presentation": { "http://www.gms.com/role/StockAppreciationRightsDeferredCompensationAndRedeemableNoncontrollingInterestsDetails": { "lang": { "en-us": { "role": { "terseLabel": "Expense related to equity based compensation arrangements", "label": "Total Expense Stock Appreciation Rights Deferred Compensation And Redeemable Noncontrolling Interests Arrangements", "documentation": "Amount of expense on certain equity based compensation arrangements, such as stock appreciation rights, deferred compensation agreements and liabilities to noncontrolling interest holders." } } }, "auth_ref": [] }, "ecd_TotalShareholderRtnAmt": { "xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "TotalShareholderRtnAmt", "presentation": { "http://xbrl.sec.gov/ecd/role/PvpDisclosure": { "lang": { "en-us": { "role": { "terseLabel": "Total Shareholder Return Amount", "label": "Total Shareholder Return Amount" } } }, "auth_ref": ["r1017"] } }, "ecd_TotalShareholderRtnVsPeerGroupTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "TotalShareholderRtnVsPeerGroupTextBlock", "presentation": { "http://xbrl.sec.gov/ecd/role/PvpDisclosure": { "lang": { "en-us": { "role": { "terseLabel": "Total Shareholder Return Vs Peer Group", "label": "Total Shareholder Return Vs Peer Group [Text Block]" } } }, "auth_ref": ["r1024"] } }, "us-gaap_TradeAndOtherAccountsReceivablePolicy": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "TradeAndOtherAccountsReceivablePolicy", "presentation": { "http://www.gms.com/role/BusinessBasisOfPresentationandSummaryofSignificantAccountingPolicies": { "lang": { "en-us": { "role": { "terseLabel": "Trade Accounts Receivable", "label": "Accounts Receivable [Policy Text Block]", "documentation": "Disclosure of accounting policy for accounts receivable." } } }, "auth_ref": ["r174", "r175", "r176", "r1119", "r1121"] } }, "us-gaap_TradeNamesMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "TradeNamesMember", "presentation": { "http://www.gms.com/role/BusinessCombinationsAssetsAcquiredandLiabilitiesAssumedDetails": { "http://www.gms.com/role/BusinessCombinationsIntangibleAssetsAcquiredDetails",

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5&A1&6I6MBZD5LNM.M.Q.MM.FAIRCOP>?>RQDA19.3@H.F21=\$R2 E.933R%1<C?>OY9\$149+R0F1M&U1M^<~>SH5ME1.DP2D5O1F&1<~.14D1?<~ M1O:~M1O:DE&V8GW0=)B1I1B 1-B
MYX7?<~<L++A.3/S.V4+7Q5?B1F=&&BZ\$S .B1W.L\$1560ZF.A.\$&ICAB M+1&@<F.00?<~ BIOFFR12#<L@O M^U1QO297."FL%D /K09S2I4JDL2R.H^<
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MOQ7ZC EOMVBD1I1.1PQ>?>16I>?>7=21@1U1G1>1SOL<G1#<4D A?P&GCM4AV MESSKS MCRZV1.EM M.MYV1?<~.S/P@O^<~?>2D1?>H2&E^<~P&QBNV1=I1W1K1CB<~ EQ1
M0K051:O.YO1S=O+S+OKU+<~?>7H8S?H2MXD1.O.K3W9KU1.PO1513 ME19R<FWFAE4F1Z1?>1.6I6F=5<Z1P1M?<OGB\$<S.GZ6E.YEGL1C1F61<~<S86Q3I0J1A M.PN^O.YP<~?>7:3C3H<
I15V1B1X.X.R0=SD31J4YFZ03.GR1O/RN2CAM2.O.W3W1KU1.1.O001<1C?<~\$S=N1Z6 T1P1.W.LGYT8/MSD1F@>DV +=<~236.02I.CF61=<~U1VXU@C@1P\$1/ <~U1W?<G&XHL2AV?<~
+R.WCCF5?>B?>2?>TOYQ4?>8? M+>+>G&L11%&@< 1.=X.Z1W817G2.2>LVF1T\$VKUD-Q3^9N304?79FN.M+D5#4IOWNSKKH1U&U1Q1U7>I1QO.PW1 DIA<~<D&E MO.4FN86F1L&+<
M1EH>7>V%Y XE-9#<Y&E\$0?>TW1>J1U M T@>T?

3:LC\(\Y_D^+ M>@> %WLY/&X18L?%A(6\$VX3C36+V)(K\$!LX5?X@_4I05A987F!LZ@)X17M\$%8XT5%FX5#9FQCC"!L4^!K%>6:J1 M-!WHR!*=ISEV?4%5%K/R>10:N0*.&YXOQ(W6%A9%PODSXBCA?C!@BX93* MK)(X93*,&54Y5\$)!@6 *H+H?V>L=,G^!U:4%+FHWY(XRXYD(59B6^@F6FN,CB-8- M.JI/QPIRIR ?F2Y0@?XN!Y39R2AJ,BL*??"T:!)@(<!"LH M?P?C?>P,SK!A52N!TA+!X+>XOH?7&!!IFP2!4!<0%>Q:B5;!L!BZC05%* M^V@>34-G!R(G9CC6@/I)2^YWB,ZE&1WN9? (<K3?R7 R\$+&C!16W%6- M^R5C?M?YD^F>_00A<@OICL J!L! M&R.&.!XG&R?V7!S!J!P^!C^B&E?F5N!GBS5B?+PT+OW,8?T^XSMXK^YF4!A^!&!TJ?R2!S!A M0,M3,1HJ?Y48VX@YO-R#E MACYS=&4U^!V&V^!<9J0J905349FP2 ? M>6 0#>?T^FXJ!B^!T^92@D7L^0D,N+&YJGX18^UM^DKVY9,B@^!A!R>Z^50!4!(<=Q>C M-^!P9@/6T_G4^\$3X^C&8!-Y@)61J33 <3PF12C!J!&6C3F)YJ J!N+XQ!M1 MT3Q!A!G!L=IFSL/HIKY62333L!P^0&E1F!9VM2&8C>= -FV7Z^8V^Y70#@! W-=E.O!8>_93 - +EZ^T.OLBA=W?K!K68L@/_B%=Y<-K M&P^!M%9W!>Y!08 OSYQX=I@N!R! C113)2W%P\$F(YB)3>2RIBE^5ZI MW5LVRPL> 19T!0_44Z0@:A%+^!CL90 A-DT+&<O&9J!>@ (MZLGD@PH\$3!YD!24P^K<2!KHFF^0GZE0/S!Q!2452^>D>S^NKLRIHW\$> M7C!&S! C9HTKUW3)3P!3\$V\$S^>_9%I!=&8%D^?5 5%>QHS.M1HC^<@%F\$Q2 MP2A?PH\$S8F.TGXN!3!3HT.D!5!+G52L!9H91=<C:18S&2 M^M^<(RQ?5 M&89!4C!EX/L!X3J!<_G^=&A9!RNL&7?2HEDB!^! 50>/_FZ M! (I!D2>3%Y^!&L&A!F1EBR,J!(=9!G6RH@ EGRVFDINSB:4!183V7!M! MDC60&Z-&ZDX,YE2VH&R!5=>4J!L6@QDM^71<38A!K!J?>_P MX @>T>F!G&043C>O&J!7G!5+&BB6E26\$S&G8S+&^!7V!+=MCO5B8&D0L@E!A.M0!82?+@<(SK!A!&IY?>YODMG%<6DM^2,YX:&K!^E_20<^\$!<0>D.LBX> M>55! 0=>EXVK,B5-!@(<5!L!4!E2R.N!VPK%W%,\$!A+4N^VOGKA0!AQN M!>S!&J!&8N!H5^!M^!<8N!6^2N!>P2+&B^EY?>F79!G(U/C,@3W!<I>E M7!>L>J!>#^!<I>-YI!LM:UZB6<0!BQ! -/_U=&6^VB2B!C/NVPX!%A=M^X5^! +=Y?7!N!M R#X:2?W?VC!XS2!M4!6NGOUSU^ZW:ZIOF?UCUJ^!> MXI!M?GE/Q\$2,2!5!>6D GYCW&26?TE?MM5^!>UGXH? TR!55^<G\$9 SDN05_ M99FN.SDUS+<4\$ZM?P? L0?2P8!Q!Y#R&GBOL!LH!B1<!=&I&O!W!%SG MNI^!>!"&%;>ZVVK@4M!D!<I!S#&7!>J!>4>3X0!<XIV<@%L+GK_#T!<OR7(- M!A!U8:<K^!F2! WP!(!#?1LS9QV@!<I>=>5!J!>Y247!(!24WEKFN!CJW!KG M^<2^>:P=7@>P^!>P%!173M_W1?>U!&K!J!J!OK^<M!>TVZSD2 2OKD3AFIUW:XE M^4,2QG(Q!P!5X5%>Q6(X!<1!<3B90B!<3%1B@<#(E+UVP&R=>#M3OHUKC%<E!Y M^!<@>H2+3KAP(25:1&Y!<I=AU?Z!SYYN<@<3M^R.XF\$> 9^4(-HML,T-CN=A MN3?2 3A65\$3+1WS5M!UW!P2PGBH?2234ME#)!H?Z>(!T!6B4U!M^!<_M^>MM=<K3?7.GH2^!<@>LZPN920T!<6:4UW!G32579T^8 W6@<Z!<AFK FVX0!<1,TN^ M87B!Z2>FGJZ!2?>O!<J!G2ZMHA^FH9W0NT!<J@>U>+>7^C=I5+M MAYZN!L!PJA4(9I!>=+E&!5@_ B7B?2\$F!O.Q^!J!G%VM:O#>5 MGM6^_J!S2Y?U!9K:TXSK!<SD!<I>7EUCGYRS2@>9<1!6\$+Z!<I ML^<Z!<UDWT!>M3=DW^F^U^3W49/G!<@<4!S!F!<6%>!=<^!RD#<R!<3+!<QXSQ5Z!<L!<@<X\$N MBP!D(88!Q^!<E&L!M!<M!<ZM!<N!<D>L!<K=75FEIR!A0?<A9^VMK+> W 7#>F!<J!<K^<L!<O?>+!<UREFS!<7\$<A!R!<#<H\$RRP4_9XN!<2!<2!<2G&P_Y!<Y!<ELCR\$R! M^!<I#<J!<E:HEK\$K!<H8>59!<NN!<?<CLN!<PYZK&<I!<V70!<76!<1!<M7M?<Q&RUL<4!<94RE!MP<IPXY6.J!<Y!<A16!<30!<3!<@<I3-KOM<CN!<B4!<2!<1SEQ MZ!<W5Z!<H?<E-!<M.4G!<MT!<H-NQ_W?<L!<DMF_K_V\$S!<I!<+Y<C5!<LV!<P>?<C70\$<76V\$!<W!<Z M!<M!<JPM:UOR<3-032Q00!>_!<INU!<H!<H!<WY!<Z!<3+Q?<Z0!<@<I!<W+!<P!<S!<D!<LRML!<V4 M!<H!<A?<1!<4W!<O!<+!<P^<4!<D!<=>I!<V7!<40!<3!<Q!<^<ORR<9ME0\$<+!<19_<0>!<P!<M^<22!<UT\$EEF+L+R!<J!<B1=<8KM>2>5?<PHONENZLO BF3UB!<ET.D24C!<S?<I!<D_4(E9-!<J2/G^<4_<=!<J!<7\$A,>[N> MOW!<V!<4!<A!<=@(<+2(X8A2!<M\$X6^<NH%4<+O;CHG!<3(0_!<I:Q)?<7!<J!<F!<J!<M-4G!<Y8?<4!<H^?<P^?<Z^!<O!<N!<?<PCWRD!<S?2<J!<P!<B&W!<H^<P6!<+!<E!<A0!<L8D06_0F^<Z9L_5D3 MH>X!<CQWQ!<I\$6<I=<5+I!<ZL_D!<J!<+K^<FW90_!<H^<@<D#R^<(<4G!<K82X!<U!<N!<P!<M2!<L!<J^<Z^<O!<N^<XX7-34<0^>)

[illegible]

[illegible][illegible]

LYTP5#K-Z\$@G'SA)U\$#4.%Y\$HLZ-_M 1-M-??PYIE)D.S)YP-CYIBT'+)9\$TH(BRO#8DG(Z)>(O?L2*\$2G81%.KF5c(L-MW@^#^7Z-EUO7HXNG/WK#BZU-W3-W)F)18E%M6)1E:+W4CL

[illegible]

[The following text contains extremely dense, non-readable characters and symbols, likely representing corrupted or encrypted data.]

#-5B*GQUP;I-M;C-#;5I2V-1;2;2N1V14H-219;0VTPD;Z/1UUF5;52;MSR;0FK;QF;X4;C-ONK;#0s1ZV1L314CH1T1Z/QF44-1U;M9-N;K7HOR0B;0LP2;0-1+4;18B66;06;4D7;#FR16;=PX;A6L19;#-6
MODE;1ZK0K34U6V;1Q;+F66;UE;P270R1;3-1+0;V406ZNT8I72F2FN-1;G-M;1S15;#XN1P418BY;N-1;369N;12514RH-2;0E3L;#1B;09H;#M<+6PF;HF6;H2;0E;1+HH;=NK7;HX;T1X7YB;16;64;5;370H;FNL45H;P-M2134RCFA-HZ
0;#K6G0;#3;8UB;1AR-D-0-MF0F;16;26;32CK1;1-M;1JAI;J1H;HLW7;1;0;1QCGT;#XN1P4+0C;#1JN;6;7V;SE4;76;6;LDC4+0-M;SL1;H4;1AR;#S;#NF;60C;4AQ;#1+1;5;#X2G06;H452;P-M;KR4T;#1+M;C
D;#W1Y;=1;2V1H;S;09H;#5;1;AIR-1M032;3W-M;G15;5;L;B17YQRI;+0;0;09;Z;1;M;K53;#2B;C;#66W44;MM;69;P
FL501;#1;312004;0A;#5;FEL;#M;C;8RY;2;232P;C;A;#M;#L;RUB;Y;MUL;K1;2V6;5;5;L;U1X;0;76;C;T;2;1;K;UK4;0;#;CFE1;B;210013;C;1;AR;BRCFC;SQU1F;E02;#-K05;6;#;1;V;1V18H;B;W00;4;7-3

M5HRYH741N6H4U0%-%Z1P686-Z1H->>555U-1-5G1H%SGIA-MZHO1-4L6LFOH1H%-%AG6V1H-1H6166726L-D2G3ZH4M1-0P74M1-MO9B76H16->12NB57-G520->6H4YH3Z1H1U1%OXHS6%6H-%4YV1MK2F9
(NO-EKTIO)-GOT1-L66,10D0X0,1R1H51H6,1616F6H-M4LH3H1A1M-U0H1%-%0Y4G00P6W12-D1F6M,EBT1SDYCM3152L-CMX01->R82F71WNL(R->19V16->U1U1QO-1X1Y16Y1->OLCTCHW12-[1P1]-M0-610->#5H1Z1U1
41KFCR-IF-X-ED-M1J32P1-MTH80)-#2-#1K6475-%6-(4TX41D6G704LWA)-11U1EN15N,15H1MVB,11H781-NF1MLO1-1-8Y1X241U1QD1H3-5H1A6N4X072D5460
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[illegible]

[illegible][illegible]

[illegible]

[The content of this block is extremely dense and appears to be a corrupted or heavily obfuscated version of a document. It contains numerous non-standard characters, symbols, and sequences that do not form recognizable words or sentences. The text is largely illegible due to the level of corruption.]

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 (£6.MT.O.D.\$W.\$!#MRSDY)!*B~V.WX2LDYJ5£(C~N.M7R!HD@OYF2A\$REEQ6WK0I=2.D).H2H<£!£8"IP.WO!DAI+WF>62B^V&L+G/7S5.U.AF^XN!M3+^M*
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FD1<&Q7E&07Q*9"06@6LC(C<!)MEZ#M4>
MY(V;:VN)L(%4TL&@EJU8VT3T\$Y8%5RPP<\$R0#+EF=>T'_82"3F0K""OCP&U#
MWIA)MY/C[0"EG(5'?Q'CU>>K[;SO1/4.K%ID3_EV?)FE7;-:L;TV?R08>
M_S\$[Q;!!.,URX\$.+E=?;&8EP_FF('NCA=2RZ-RZ5;M-'#J:3N*=-/B4'3)M4?
3#**QKU79*V8(.;LM>1<)M>Z<+V?5W%_L@X_I)-IA2NG#A%<+KVM0.,O\$#
&\$L2K*C0.K1D)!Q\$=50T?/64N\ M.CL8W+;L.P3GBK_1(E?U>!
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(?%Y)C:Z^M^OL/Z"UQ^>GTY_=_Y/0Q?]>>4NA4(NE&ETG\$HNY\UE" M\Z)7#?RVM:-
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M/_#/[/_+R]>;IM>)9R7SQ")XK@*Q9AUXF3U8+.31T"U!0FZ-RMW)ZH1/(G_MIT\$YD-
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#ZJ%Y36/JN.<[4>'U^:^UT<)%
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MUX/KUTSMN\T!UT*^/^9+^Z..V@X2_(OT>3J;UA+X:OHUO_JSVFI>7N<*M-
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M@O;P+.[NP)MH4(5+2X)@/=55Z:H^D-I<"*I)P%T3SQK!6Q'<>
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\$4E_.D1H8W;:M>
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^GH MX\$7TC,XJJ\G522("VE0 !4)B;SVW'IGU&DY/-/(TSM/9QHKGJEY#@G
65(5T:)IV:X1DL(0G3&AZ),/#3JA9'D.5;DNS'\$N#V_.M\3'H3RUOB: MJ6/:@E)&
7)=H)!G+|A(K'>2A8\LG:FEMA'\$G4(^#R#^~WGA9PGI96\|<)D
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P;4(C0_J\^CX*Q;!O9!SX_+&P\|61<^ MQ??EP%:82)9.YX)(L3E&\WT?">#\|(1?G
M_8=_:FO\|L7\|IK"<62BW).\3Q+4>1%G<+S,AU)>!\TB\|
MN7EN(SOGA&?.UB>_% "BIZ#@XC FXEKYH4;37S=^_T#%R 60=O?QD0+N 2*'
M1NN;^_|C,SE:FVH;U>?N*/3SC;QO\$W;Q7NKJ.-WB0NI (N IEFH?^@=@6< M2-
H9B;Z\$;K*I'W'8B:MY(!Y;I7*&!|=?PW2V6RR+4-KQS""64\|/*7(+SH!
M;0U*HUCNIHZW+W.=^Q\|C(OSTQG@ W,YG;\S\XOD^(3W\|G#3/4\|R58?5L0Q>
M>A!2&ZX|=|J?UL8\|>3O3Q\|3G9(M'@.U@4_R:%V'>_.6X&.)R(QE319"L)V_& MR\|J-8
WWH)/RD>MKNK=|< (TGF7_VSK17YCD9XW&0>^;V M>-
JYEYBCGX41#O\|J+G8XP^GP\$-@+ MQ7^Y\|/Q9>8#=8+!1)Y'>D6+" +\$;))
QZ*U29AN=BJW9O\|99X*?P4DP))\|_ M4KGDGXO.@HP>6>7TG92.J;AZN->7\|V>?
G\|\$1.\B2 MG\|7\|H(Q%-)89.1ZWJ-D92MA<,'!|!8;#?=9YC-,K#_7MZQ_*=L?";7\|E_
MO=NTGJ9^1U(BH\$(1;-VM?4F 5KF:C8X)L4Q^G ^X?|3G(|LX)|+|KT96#JX M4 =;-C
1F2O4\|2%":HF&1QXS07HX*0-EOZH^7""P9@9V>UM:QAJ\|PY8_A M11LRTM4J#
(.H!(F('&X(IBA@GF+O\|+0RY6P,XO"%+L,YB&=B)<>#XWQFEWPPW
M"/G=U2)^HK\|1WV@V'V#RTV:.(K)?ASV,X>:)J"~I*BFP3N+5WQ\|2E&PX-
Y&RRLR5(B\|T|=|/>N;(G9H?; MN;*/^CMP<+Z?
YJ"%B%DY#UK\|M6QD'<6@H1DBS,RT35C6YM\|3\|7Q@!'DV;- M\|M%(!W
:9\$1#SME'R1\|X\|J842E(KBI#(9EX9-JA<:U/U<^MF406)UB;L^
M.AX1Y^3O31\|UY\|9S/Y(TJ)U70+%#J+N_-#B)'G@VVB>+F6ZEGWBP.WQ-Y^UW
M@V-@/HQ"SN\$,_?E(3FULW?:N 1EF4)Z13.G6@8B^MFC%.*;R1F_=3+HI8O+

M\2Z' DD?9<7L>KXX\;A SR?:4QX,8T;#M_.7E! ,)U\7/_6Q>J7 '\$ZF\&O
MWRV>S=+;\ALN5R_OV\MR8_6;)U\1*L,Y1S#6T05FE0?D-H-44@;58" _P''@0Z2 _JH
2L.T,3G2!)1(@)G9"&.=1L M\] ^\OEGVJ5\;B:"/R<_8+-Z\OMQ;:\N%JFB_6Q1BG/6K-2
Q(JA<CB= M#7"M5""1>8S\&!-GVG%Z*S\@,1Y\WW?;\$\%7G%Y6]^WU?+'NA)EXX3PJ
M4R-E6=?A,0N.8F80ED<1(-8NAG=|Q->SK0ELR\;0H@79C*Q>7Z\^3TL\$CJ
M>I+9,D\|!<0BA@+2ZCJ_A*[%8.H^4F:06\$J,&&R=|-Z)LC/M+FP#XP&4UX-/M4JW_
|OE54\|DIE6_?_-"<&URC^9UEA,EM,LH#&#@Q*;5)\$E%MY;/7(NH.\$08 MW',YC-
2=0&N>*6A/H=XNCM8U1^N8=1*3*Q2*9F"Z=OVB\!!\$S)"D,|E(+_W\ MW\$;:OV\|
|3NAS3Y7M\|VFA(8 :M9%|L0N9- MA\1-UT.(21H0&5A1/*@8".DY.4AU *NUR(V-
/U'Q20CMIT%'J5B%APTJWUT MT0H(2FK07_0F13UBF@^#/\&G?
Z0/%S_ SC\|HZ,"!_KZL;WD..4:267U>H#(/ M@ "DR8%&6)\$JVI?S=0L;:\$ _V\^RCD0\@-
\$A=OU;837U SF*=)>\$4AR"MK75\ MSJ)B+.;?F:T2>>?_.7K Z1?_./CKN >"X>2B\T\$R)
(Y>%UY+[-+|D'3\|D4VT9LD\$S MYF*"+'VBN%99")AX7;UKHJ/8N&BYB\|>_RY=U7C
^%=J&4<|(-'08*U\+;LL_ M+QE-|05.PCH RBMP=KWXBFMK/'=)
|M)"\|,OZKQ^>TJ4M55*!|?L&^+G<|Y\ M=5?_015O\6!4-
I*YNAW\YPO*BSHF(7O@O##M><8H6Y=7GR#GN?0>'A.XM-)6 MO\ "[MD^C#"8E-96L
ZW6>U*8!1DD\;E-R-@Z0 _|D0>.Z="!) M\|(ZIOH7O9@W2;W\| "OC.0>SB:CZO\|L?
ND'X@Q\IMBF%Z.5U\>W&U\JHCXZ\|N M\N87=X=N)<1HE;-T92D%*I&C(+";>|8VN
Q*KM#W'(-#9VG:1HC93Z"XCHX MCA_B\|?9Q^MUCX4D)3- S'CE=
<"H70<="RG5 _|@3AC"O:Q"!R:7PF-R)\O%KD MZ7 V'U _|?X%A^|? _|[%ILT\|Q\A\,TH?
C%\XX\("JM000K26 A"4 6L:5YW\ MZ7=|-L?)\HOJ2;V#J8M%
<'<8N)D>>)' ^ZVJYJ\|Q/(F9ID2-8\$0-%YS5H"J7& M,|BY#H*T?
KJ>)|JB<5SU47'<4\$7/R*DQ+ 07? :?F">)|TB47D!5@*9;D71(* MS\|FI;?Y4YEDX-?LHO9-
IP8^R _LO/6)\H:V2PQ8,,=5|2H)\@>=6&@HTN).2F\|
M;SWQ\|W\|J.R _E#A.1GEC)9W\|7^)\R.2W3?->28Q+9!R.!T;%1HP,%J+OE03-+
MAXP.|#^L@^/|=(|KR:/|/0!U3 _JZYMZ;:X\JFXS^XU\|E.|*;, *+%1)#W;";
M*&3G=,5Y=;BP<"|)%|S>.^|?S"N>B-RS?_%|: JR1SB,G\$Y?2_9#7JTNU\|O
MAU^H\$KF7-?O\$HB10S2%XG@-%Q#*SX\$H.&G? \X,??08/=0|)%W_&B\|G\|P\|TU<
M^X^,|<'&V@|N?G->7A*77\|<%UCO\!.\$/SH\|ZNF.?E;7CM=\$%N% MI+>S\|
|DZ*G0R;|+|/Q?4OR9ZGRVMM>0D7#(068QD=BZ1Z6(-)H,HR#1RW?K%
M03/BQZT>-L/;?>=T'.5V\$91='QFW2>OWT^5_KQNL))3G6P!CT*!TJ9 <*@
MK;|BIBP?:3U.#V=8.^T\$/DABFJDKZZP\|Z(ZM&3#M6-YVVG%. (N(-H'1KKHE
M0D"U8)*9#|K*H#5OGZ1\|G)Z19\|WT_JC<#I2!1W Z3H4>H^K&VZVS73>)^O1
M:D _^7;S8 _M,I7&;I2-FT_ O MXYX<0(<|(?/! /" &OZTU1R*_ I\$SQO' ^X:>Z^|45@)_Y<
M0X0\|L+|FZNH)\BV\|F7ZY6R\|7\$Q/; UZ(HR6H MGX)5J0&SZT%I' YRK/XK?UL>|C\|OKT;
(12"Q9!\$21@*ND MO6 I6\|HZ >@.9(U;0_|.LVNBO9X ^1!#-R_/HG"*N E2UF8/4V>J6 K-
5)8J M"H,JM\|Z>M -9G5RMK:"P@ _|VC%XZA=KRQF*WYSDC6W2(#F2T@7C"VA?*:SI=
M%QF"49&W\|FO?A;Y.P-8*#+L\$"-=HIB>T'7%CW-;|8V+6<|HKK+?KZ:L6O\$|9
M?""2J;LC:T?+C=E8-RVE\YN\Y,CH@=SF,YP%J=X>>>|R,WO;03R"U\|2+;_' M3SF0?
EW,K\|X0T\)*,|C'TMS)X?VZ>%V M' _BGU'T'6'^P%V7B"N-
&L0A)U4=.=62'S\;"D"8\|1N=&C*T\|BP<)&1F5)\7" MHR6_0Q73
;|NI/70"Z<'|O<6SXKBA1PSSL,F"G\|>1BB.#%IG(S)K07)R3Q(| MR2/U&Y=-G^CHO-
Z*+&|:0 _M?.X@?;-/4W^*!MF88A08%90H+2B;!5PJ;810,=O_0J:M'^F=1X-L*\$8PG1TX
MA9P\$0\9"QBE).D9\|H^H+!C.48)YQ@^P^>|NN078?Y79P83_9>L>1;Z4E\|Y-2
M(5Z03O4L+%A-7\$85LBFMQW#_%1HD\|X+(/@VR^^BK*^P\|T*LG)\$\H*?
>0WFMLY'M\|W^%Y>XF++ MBDB.O. M1H-<1/1(A)--("B)%-
>8;*#8F(3#^%WS10S';!G\| "CM.QT\| "YD"!CWQU_9\$7
MGW^;X^PUQG4B\|GKU#EKGHLE@B\^@ (M9,>HN;981(F^%UNK(<_O2<0*JU
M>5,1=G\ZW"VH_79WBX"+@A>1+:C _U'T\|VME87*A95<%VE;)Y\|>H^6YM'<> M-
L:H@E<&)<82-3D+:(L@%J0YR^8\|"%EET/K\|J\|1GWL&J\|1T@ M=(#H.P#1NT7^@M-
TO1J"+&X\|3_9ZP.;3J_#22=RH@.>)"1\W1?!P=4"/D;- M3J*04K5^|+4\|=?V\|H\|S\$^BG
Y@M^;C=N3:=ZSX% WCMD"0G\|S*X#(@F2-8 MD;G(AN)5K1KC\|
ERQHWL\|@)6*_&B*3E8C5Y7R=;18UQ>|XW6P\|@J.3/=87
M2(5K\|@<<<0E!2.MWRC#2IH\| "WJ%BO??>%S;:0\|Q\|Z7/(JP.4FMA">KSUO"
MC;:8@0\$0_?IM(D.Z(EF""A\|NB=U2#O=*S\|1^7=?K+2#U'9O(7\|QE;|+=:' M\|(+%N3K-
4\FXGF),-Z7R-5A*JLBH4G \|=<|3%WOW0^Y77S MW\$7\|GZO\|H%3W-M)U;VW-
@5,TQH4\$GOP#0W\$9TQ2,R?L+H\|XL\|Q^8G^J M/T)\Z-
EUL\$1TO9E!)9H>4"\$;)"N?;LC>6F\|Y.?1%B>5\$6JP5_PG>)\JGO?=>

M.!XB.C"VS:8W^=5[7AY\7E^5??K6,5"C\9BL8XD:LD--5(MR)QXUC4N^5X
M#FI')Z6\V^#/1>C_8N\J&KKC#W>OIG_JY::H)6F12Q--<(@)):0:AY50)'
M5,DHR2UIG8Y^@ISS;S1JC;SC--85^X^E\W.:19-@:A\$92+239)RW6VFU&L@%*.I
<+GTYM_=Y/0Q7SAQ_R73/*\V=SU\J*JO?YXJ+?QOJT^5\XFD:\$^1>(%+43.7
MPH*S0H.U3%J)(C^Y)N#PRD__^1@&WR/(@.T'(R^-(Z)9)/-?N2#)PIP4\$
M5Z>#67*)0OD+5>9##4Z_VN_LVN\Y:P^<)XNN-HYRALBX6"\$R3&R53AN"-M>-
)XR6SK-X>'4\I3L.W?D&ZD[-\$JHW%HL5SK:-X-D\$BA\$2!^R!:-S M?3<3??
EGS,OOX&XDXO_G\A=10(XKJ8-.2CULR6",F4BEX6-74,H\$T6H1BM#)IEI*&G
M+7IMPO^QZ'NTV#J&JCNX\^N+_USFM29=,Q;)/7Q@O@C"&H
M\$@2@)5_-&N6*DTBXQ/N*LA)Z@2\$HV#E\3451RJN)Q0>+JG[XKC>/*BB+Q1K M
A8MZ(PP#+S-"KA+3G#E J;66;+F>K\$&HX'X'!G<@,TC-P-^\$BHN6UVR9Q
MP86&8#R)64@)7E=&O!19LJ11(S)GX,DOZ01F?8!A/H1FGM<)?!04,K0N&JDA
M,587.3"*/0T*T"696/OC4AELSTM#/CKINNG*ZO@+)L_+5%[@9,RZ7/_X?GYM MN1W7-
5\$R%|==7;%=!2(7,8!1H1ZG@Z1:6!3AB=I\$+ M*4KSA39#,/)LK*
<%6'=8;'9:Y!QL/E_R8CI/U:X6(UJ1(I(XMW5(G\95\6 M=SDJRPAD0.USUK
M;V;Q\BK5?057N)C5C4L3S8HJ%&%"LH&TY51\!&04,&:2+'3J1#/8LNF&F>ND M>?
R08&F-\$+;_Z?F-Z-88O.G%Z,QVTDW_5_30IL@/PMJFDW7(C"C\$D)4-?: M;I\$D^:#ZXN\?
(0 MAMN3MHJR>PK)?_EVYPQ9\N.&!& MD\|D);"Z*EYEB XDXF:7DT-O A6Y4>
(JD3!)X6*(JW*1VMM9Y>&O6M12T
M&7MOTT0#1EV"2!2L/6J,\$QP<"\$%WV30C2>F3\$+G1U-L<60'@.9*VTI@'2
MWLT7:J6L;IA\@,MMJTFR(A(/8+A#A1/L?YD0!?)&<"4_/>MCW(ZP1WS;!Q M?
TK\0(KJ(.O<+'X1G?!^_R%F,QI(I3'V?,V6QZ!I%)>\$I85?>5)2C&6R-B
M4=FUQN&>)'92^QD*BT,JK,JOEJNH\OE=^6'6PMRZ@9,C(NDBB%_I;!CX&!
M\$RXKEKG#Q\N#<1_Z,JF-#(7\$P535_0SON#(W/_I'-'^(J\$ _?UF^RUAY-"PH MJ
%,)\$Z,"PN@EX5DJ*5QC@4E!LLJ/\$E9)X=@+W%)*QWVA,P'LVPW_&WMNP@1
MF:FB<^CJ,(D"44FO\O:&+Q &-"DA\U&73UA<9.Y7TM, M7/L=NNC 3 &6\$\$\$16^
*4N0GE28\YK:PP2+D\GI!&?M0? 8W(\42\$ _@:O+V MGJE2,)
+4\I.V.H#AS\$1"8"BY%#JC*X.U6YJL:'+70QH;7N@G1T0'YO#;?/:Q
M;E&M5;2)M29&A0GL>E=X4(%..IYI),V"2XI'WMK00/O\G9RFIX?!O)%..AS"
M\2%_W\$R5Q,5B/6GR*+SHQJ\U;(5Y-QH;E9.W7I;)LU0879?V%%,^6DXXX36-
M;62=MDF!LZ9(UJH4,V>MJU"/T7+LH?+I5?4,WI;-I
<#^EK\$\$\$U3Z=9"LQ)08.G)XG)IQ#YPF2+A_=C02_<@OEZ^Y^#7//R\PRZ=I M?
#G\EW6QITWLW_1+S^IFJVFJV^;469>\$O(8\(:N."9>+,2O"T>+#+%!\XR;
MY_23X^60\QTW\)(40(+>+/+Z4:0RRLZ28Z_H1\^O%;7U\4#GY718G12001 MK*
I;W>@HP2@A4HBI2@J6-=I5,I1=I2%^RNGJ,K\MH_AS:S,%Y^WS_^W?IB) M-
IQFB5F+=3L>G:1927#>:9#2%:-Y<.U7Y1Q_9J^WVQ\8N7^I#;VL#@*R#Z2B
M38/#=G;DM=FO"LE\Z\$!7\$)DUQ?B2N;I>-M/?
\$47=IOE)KKBYLD9_7R9UZJ=U>XZDOC_KG\-(GC)S"D# ML:0J8>3@BB3W(G!63-
&>;+YU\^/15/>5^6J.W!.KM0,@WTR"?_7GESRK@S>4 M";JS\$%P3@PDF2A0\Q)
(>CKZ\,WN3\$N?R\BW/KTX# \3N@JH*8^1/H/IM? M,D)IAYY=LL4X7N=%!% VTP%>1-
T\%\$UR\:"#K8M9CY R\HR"X1'40'C#P*H
MX=)%^B_R"W*ZGC\|R2R91Y>ME;N0:U"4%M^?N_>-6>A-%0@J1I_F!@;
I%Z#C_7YBN\'+;-(:^X&5>WDCCES=_MO+S_ZB*T+2'M^47-6B".X&_HHI,M=
':FB3A/-%!\B,\$GS*P'#BF\$!CCK?V1 MGH\S/F@#;? N#:@@DX;JG625A. G\$ZM-
R@JGZ+3/MAI473:1UDCNG'+Q;K.
M(E_+Z=IS<;ZCM@DO47(I=@,7*,@1S0(1%E88L.%Y(H7Q>_4:\$U?<0=JJ*M;
MF#W^I>=75MI+X?.FTN_/I<-Y\;QFJX\$S0H#57V.@\$5#8);DP8TTD@V"H#\$K
M2JUT^B1\$#A!P#I'B=8AR\6QL:R'!%R5\DJ#)1ZS\B1@X!BIX/9>\$<>Z6\Y
MAN\Z0DRA^CXL>S"\$0+O_#?_H!AS,<7+FPE>=Y7"6VY83J55*0!3O93W\5H
M<,@A;O9>"V39\$XTAL_3%(V3&AT,10W%WP&8=HJ1DV&&Y60@<.^@OB,&S@#
M'9UPHEC+F^<>YZ5S\$.HL\$T-7)#Q?<#"&N'IKHX=A.B(%=18^%@DJMJ<62M
M:&I#K9-9TGDMMHKT7WSV8P/K)U_05GQVOT_DP N\@I#JD>%H*ITZ) LE;N=E
M;2M)=3.Z"C\$IV6OK>_"LZEZ-X=(@V+W\OKJ\|CZ/D-X(T%#1HHC<0&W*\$I
MA."MXJ"=+-(\$S8+\$ TZQA\ M#(K0K0ZS\N(>&4!'%A"LUS\$,A"SSN A(RO1 MW %*-
#H;A1CC#L Z07WG)"=7"SRTJ^ILHYP.KM9KOK95\HOETXF@<%A1?\$P^
MJD.*9S"#KZ,Y#'-!Y\JZUG^#J!SAGT/QORPK561\5\I\MIG5L57E;7FYI
MJ"^XWRR75SB+N;84D=W\K.H&WBT*OUQ&H:'YNWUO:5;*T*=M,D+O\3M!QIPM9
X6=3\I\K&)Z M/5\Y\$BBB+I;B'_JLJH\@H/>B:I_=.^(GQV;!A5\MAZ\3J7TJ6W7W"9

M4|W<10'N5I0W0|;>YY3SYUHXHT
XUASR_')=,MTZB)4+/PR#:#.C;+3G&G@M<3ZW\8%|XTE7>=M%F-
662DE>6B\A94F71,U&NZ(TF!(=TR);Z\p.9^-/MOV@W))QKU:FEE,<_L2H/?
RR0@!^K@-8L7\$0ZN)?3^NL;WB;BI2DK6V9A@16
MZMY47>IZ%5F8B|QIM0MX=OFNW?|S?CG|060|/H1N@HM\$MZWLY?3Y9?YAJFW
M93,LED^\$I: V7\$!BM5IA2H9@D(0CJ=\$0A.N|>N,IRG:#6;GE|\$?0|C%|9?
ME9(C13|U-SRCO;MW=4B?J);^R*NZPZU9^3&ZR1^MR||\$5&D&"4(59>SRV#!
MAY0@VI30UR'OJNOP9!WV|NAZ_SRI"?21S_V07 *W(0PW2&FY-|S2,Q5_N)
MIVE=D*V*I\$3*^_3SD|:SGM:=@HI5% !K'H!).QX|B
MX(PK#HU%:|0!GN3N|_'/KT+11);C0^*VQEOO@^J;7/>"3F=7)*_M_Q>Y#G?L|!\$|3/5E.
M7LSP|KKA?OG+MZTB|HSPVJX+H@"08>8:"L2;::,%>%\04'.5M94N|j8-3X,P
MTM=KGH/P|_BTA;\$4/O)|^BT/Q=;#M90Q|VW.FG+H&! =M,"*A**E
1j3\$4#=#8.NN0+80A%4H3#I77PBO&\N8!LREIL*STE) MGFR+<1^/\$C#>T_OC=?
HC0(X4|,@)R7_AY668XR)=/_%&SFQ,"C!:"RK\$ \$YR M,AD>F/,D#QW<3URR!SYV=(T?
JZ1Y&XF-K.Q;&;Y42"<@E:2^&"H=L#|CY||SO.F8=1_I-S&/@;R>K+'M-
5XQ.^V\K'N";:XCZ#.X0+_4AH>0DE>|^5TL_[M/'>=-T4#&?KB\GB^L:|O M?
9L.BUZ5\$J0%H^L|E<@*,5HL9".TPM#-BO>1'F M0^|_WF:6Y^5!|H)=DOPG7|
Z4|X/X,%LXVI.QJ!QK2Y>VB)="2E@_Y9@%*Z_,5=\$E@J+A6>4(6=7@+^G2|?'PX_2Y?
OHYL^ML/5_V%@T,6Z102)O I0@V6"PU9|Q3\$8=5,JV'<"Z3Y?OI=. =TN7|'"CLU,D3
M>3_ '(B;|+11=)"@4&9SWEABR,H0\$6&*|'#4\H-ZXC3Z7LK;,8.ZCR1'!L0?
M|_EEE7:X5<%T\$4,YGPSE@6K|^L1R\H%.R""|+""'QS';0_W/M'2?-
-93BCY+:R|K/_/L:/7'(N/Z:<#UJE_&&>IH(7'A":9SD;RFSBS MOHC|H|
>U/I#GSU.^60HS1MO9&U_JM5I7A+-_E 1F26(4=7)X3Y#!@EAY31
M)A^+8'Z7E_IW/W.<|LE0VCY86F._UGKS^D/U>%97,|KTL; M2QWC6T#
(|'#)G,5N3|%^_AQOJ\$-I?-C9==!:6\$KB5N?=_VF=I#D7Z@&NQ>
6M1@H#F6=1@Z^N>_YHO?LWSCPO||FD;+RA8:~M,
MZ=&/'^*ETFZ\#%UJY=P6\$V("%B,Y@"S6W+&FGX(O11C#*/|N^KKUEZ6#UXM
M=*|_IH|_&WZ:-?O(K-O2*LC0Q+<9KTX)@D1P8|Z PKM!Z+@QO/_R.(H| MK:?
N@ZC'ZZF#JW#DXM8'TM3:1_|_|R78@L<-NBN/4H
_V44(='P+RU.L;&U,8D|[*P+0E%YIQAFH.+08/BW%#4IRU(M|*QXBO2MV-"(V2IL?)
<\$_.M=|/B8OTZBJW'G):|:5.@:/, \$:GC4\DC/MUT"-T_N)BO#=#&P^A|3PGVDPO8
M|2*|*5DM%|D80ZZ;8W4FD#(00GU-3K^7"WJ4;*F|+UH271=3*GY:3*|0?.\$M>Z5
8HX*@S<@,IFHW|5:WR7,?Q.'3.R_@0|!4?L9"4M,LNBN=^E|7?.ZS \$|)3SVD<=8V|J
MT2|/!^:RJ_|T@W""@I-%DG3R!2Z(\$U)RAV^EL>TXYK|T4NU/::Q|I=Y#_>'
MB2_&H=429*R%T6 R.!\$XZ.*POEY"R.=F+3V'G-=>2OLQY|6/!#00^8N+B?29 MF?
HNQF)|.V#AV!U(C,PZ)/RDB?>3.=|YKR.T?F>\$NPG7;|_6(N>>1N-H3C6
M,E!)1.)3Q=K0|FP.+F/S31)_R9S7(4|+297;8BOH^AWESBK79OK?EG\N|9OBB\$
D7,5Y|KD|YZG|MVY5^|'^_6SX:@XO(F2(|
M|G52@S3@G),@*)PQF.G0;+ZT|5:KG|6ZUQK)B>92UZ4|D#W:7U75|54KD646&96J0*Y
MPMG=BI&9G&,)8+7\$VF!9WRHK !,"*(X9\$"6C MJX).>>|KQFT)V!-KM-
^C="04'RQU4I@,0@H.0G%)SBLG MY|7S,)+P;2,*J?
6K_WV)+&OZ_L\$QVD3735;:=C<4YS42J-(M;D9|\$ABH<0
M"@.==\$J:Y"6:MY@|0LHX\$WQ.:T6LN_B3GZ\$D?6*VP|3*,)X5V&,VV@-1|;S|W
W:XF^HX>;7^|1^1T_17>#DMWVI? MK*X.,08H M*24GDC32|1K_Z3_=#=JCFFQ??
H;LURNR+'E<+02W)</'D<.7|P)5F|CBI M\$|:-|K0C_2BV|Q\$U7@_F
%BYVY<|G&HZN(AOF;N|G/^|MK#4|IGWI+S%U|S|
M@SYEW=/LN',ZDVN+O,XDUAP!_?_?
WK7UMJTCX??|+P)D6=>7!|=)4(M%Z%S1'S'XJ%1J>B%&|="POX&F9P&.088W'8J-
T5Y*89/:YD^L^FLF4Q=QYY0\$5AZ MGDR|R*|5 M NKFT>1H(!--/2NR?3\$U/G\$MXOKSV
HH%2N;.F*R+HDL'K.MT2")G2ET-
"7'DJ*X0:&9S>/0=L0':Z&&V"TL"D)G_F9,G2IGA=OU_BH '&=TG4GP|0K??
QT&_>L|GMW+<7U&X0 M|Y.I\$UNA|=FRA8QM\$7FX1(232X27DT_8_"|@2IB-
)AU_8#Y3NQ:B3^)+9=3 MIP'\$(@ZU7TY+@^@K.X1#_|H3G\NBDNU5DU1)2)<0NW(
MFX0>32&3DH=WN_B;%08|S09?=Q'A&(PQWZJ97_KW-P=
M<,T1_ZZ>81K\$+/\$#BPFd+-<)0RN<,FZ%@3L)W1(C|M M1)7)P(8/<1A%#@^M.)-
_'^R8622,,8N1B'8N)3RDT%_9WZ@_&<.&QO7O&\$"G M
1_PH56#;)K\$@2>^,D%@>_(MD5A,SZ<6HY,)8::Z|@
ME:H@L2=KSL3*6)V1*S(29CE!D3\$0S9SK(GC3>SI5'RUICAMY-|H0/_|O_@\$@

M;:CQU6fOJ\$-"EP>QZUJ1R^4QNR0?8!:#QM3>A39:"SR*)3>?[N!HYPX/'4'I-
I&"2Q%R03Z\$X(8\K2W\^)'Z3E
MZ(!N@.U\+@KV,\VRV4S24MYP\LYD/&XVC*\$LMSO=AR"16>.+8G5FP3FSMB
M'HD#[7+:-5&R/'^?!\4#8,(\$>R)I+O6>Y?(1^%GR:5FE,:D6VHVFWA)9-E)
M("0#C6,)9=9Z+=WQ*20*>:'I*%R6;"OX1-@7!IGY)JX#%9RRE?
@+>6CRU(F\$(2W+%7^85%^%H
M.A");EUR47:P@ZA30,6\$A5==BC"9/Q5;=9MNIW"KKT<^RJYQ^!)40\E8/LI\$ MHQ)
[H:'L&4+;:<[2EY0MU^)\CR'J0:3NIJP,\Z(/.REE&4[O3:M)\$8MHC: M: R=P+Q0+ "
\$]'5^M_TRX(JX=R7C;M95EI%G: 80-:N<[J.@7A>K?';M4=
M\K<75U.9C>CG,D7"N_(@J^I5<%R?A8546\VVXVA>#JF##"Z\5S5KQR_EB+
M(&WV+.:?6Z\JU+FA/CH-JF=EI_#FM@IJ\|RAT>WB>?=2:?.H:?.5X\?!X%K/H
M'P_W(>9W-|EZ+'COK:/K@B\$Y SA-U\$;P2IF\$)TMQM#>1AW@8@)U?^:LS%[G MN|:
<%XMZ/&^M4I5CG-|/.*5
MJ_.JFE0#QI0TG.NRN2\X4PK.L720)I>I0%2;QXX+5YX^3I+CL8Z,@8MNU<:
M8,22740=##/^<+Y5(-JYXA!^WB[6+EB0G>P#KP1VS7Y(?@-&'*WR4/CJQ/W
M0@F\$ _^OKD[-\$)ZJD?%R_%!RKXDO(O&+JR+GHD;I%WA0N0B
MS5?)ZN*/8!^8(!%H3DTW,E"!="OES>?U>F*C3YOV1:\$E@.JRU0X%,C\A7*2
MO59I!9/;=%(H6C+HR-CI)#S([#W6?IV7=%8^5>5U5;>KBA[(+'FE = R1759 M'0(,L-
O6A8 NM+34M%21W6Y\ 7(G _@75%_X\LO-8=*XU89 "V3%.:CV0L; M,L,W0FB1\U,
(2Y\$3XA\$RRC59;\$;&K-XNUKRIV+=HU_,4U;(TB:T'NMLAXR# M=MD-Q+*B
;2_C4ML@;F6?*"8L\$O9>/\O4+^7D.[CL'PILXA[0 %3P---,Q MX\^;%Y=2NM;^B?
SZQ':>I/7H9 FM ?&NZB'-0157LTQ"N+&,Y&N%;Q?/LC>" MF\$"<9FG]"A.[Z8V(EQI
9!3#D#5G!P89XG6(Q4L@ -B\$F1GKM2@(O(^%*M\$ MHE%G7?T8&70K4/!*]L?^_
_+M-SZ%1BG/& 8)9*-.OH:CJ&I64#W+^?*-J7 M#)+|TZ\$L0.;//7G]*MO"-4V=B
I)T#XR%5\ MSR_-1W|B1W|B,&[8?^5+TF(-/G9Y|\$M"2Z/J6AVMD\4F(.NV:L\$LC4-
Q>)_U M5K@+E;ECDS*?UTW54E)9V)O\|?E8K\$ZMZKJ_"F6+|>/&=Q|JV\$X&SP;)B1
MVBG&"@#X#*!=ZBRF6#V^T,NJ!F*W52AF9*=(8A<8V)L?;)ZT.3K/0NM#OU"#
MPA"6|LL2G*A#F7CK28.K\$X!@G|+|7;|> "Q9)54\$H*I-'EZ'926WUP&!*>2<
M.1P9,@|>.5X'36UL_C8QR-[Y"/8 O0*51L.KTAS(>#)\$42F
M_EMYG;,:V>YBEFFG\;G,I>*7+R7[5LJH=);/+W+V9_Y2U0S +0'-6/I#^_W M@
,:V5;DJNHV7^M_J.GA?2P\;V\$^)|KCVJ&T|"VEM%P(YO+5S'!^57=:N|B
M'N+GK=D#F,GPT=""0ACST(;'7"JR4(K?7-V_-U<,:Z;C#5SNRQR5EV5XC|0E@.D
EIA*8P=P1*!;%57+XQ5 MLW)6_RBO2_D**9OEV|GM;8PN=+'TO"R+<:E7YI6=G)9//*,
MTYJSM0V-KCAIEXAW_Z_'5RTS.2\ _E|7R^;JEH",=LE%BWUU_6@_1M@>|8?
LW<^VBD*QV"47+>+4|:| M&*&OO>*IJ\$D&4;YW* NM2XKVFFO%I^A"UHO29;JWL.4
1'5)A*M'XH^7QW(M8.=4R2MWH6&S:P1RC:=DHK4YT22N!QOLL'.3T'_Q,@?
SC2>%XG4HT8TR>^ Q MB+U&LS<> I+\$-MEX[44 N.P
RP17NE45W*&>E(S7&&2,7^T#"CW/9YG6K_)I
MDQ648GNS;)YPNTH3H0P7LX5B=^!0>'U"-G6@Q)[VWC@9KY6S4>D>?SM1Y\$)
ME!|J)WDL*'P6HQHG|WI0&D<_W>|OLUILO ZOU<:_3"!C7IV\$SCN&C0^9S
M;=TQD!+C1IT=;<("S'R+^Y\$S7Q|^P9"N.H82WR:=/@T\$S[A%/JM_V+,Z|M|
M#"6J33JX&@>|JHF\3(CY9>TJ@&OND|+5;+3L.L7H"P"3SV+&-/0DZ(5,I6
M_.DPJQL:|)/_C?.)|/MA*3)AUE*8*%2.GF??)MX/ZEJ+KRM72>@=^7K42B
M*0=8G?@"@1SL'D??8Y=8^F8VB^JF/2,8F!
M;:I%_ED\$+FO%KGA%R[2YA@'*4^T7KT2B20<@ZI"A?Y=8*O4BF6L|+|O905T_
M|TE78M:DLQ!EP+_:WF5?J36I80@>4?GY"15!-@TJE(#SCH&02|ZB^X5(%V
MF4K4F70,T@.:J\W.95*L|!|*DGS\F19RKQI^:K"P0G_R*<(.H8!>9= =1H
MCQ0<#75D%IK-?D^*!7,"O17W2;YD,_YY@E:|B)UP^|C8.W/N/|H"KVNA: MT@-1:-
QTHMW*BD'5I1=9UN)+8-KEGA9L_%<=G7-|?GHO(ZUACZZL'JT81|V
MHE67V1,O%|4L>2J9L"^8:Y#+-H:&A8C|. #'BE(K2!>;MR7A%8_/S2&:YF^M*90|I?
7H\I/%%HAO"8I>P @L_*PS/C\$CKV)C&I8\5QS=L.1^2AZ3LE\$*W(? MQE,/)/C'^>?
@K\$.L6E7|_-KZ@3'"39ZR2(84D.XP3UQ:17M.HZP#0B#G.%3
MNRC_*!QM&TV#_.4B73T*#^0)#R7B M5:[K>,,3>!C!U?6OY|2\$|I
(%Y=N@Y3[6@80=35P3FQ^C^O@^R)+J9C ?5G0,UX' MIPUSANO@T|,OPY^.|21C0#
<"[?+'W5ILA;/WHJ&VGOW2S?DZKB3M_V;%D6|
MT"_#VO2|^*JUJC#G_>JC&'+|Y+G#OS.H'7AA_8E+Q?_K?U!+P04 M" "W@-
):3O_=W68& "&: %@ &=M#(Q,2YH=&WM M76USVC@0_GZ_0D?GKNU,|_@0(\$?
2S.25/=M>R?!S*,3DY#A\$,3GXY_M6RP 7SXS&B\$O@< M08D"\$ M,A^ N0&(\$+"NK=

[5ZDWOP*T=#!_Z/U1#YQZK5D[H-V&'WQU M*^I453T/I\@IO>|J8TRM\$.G^6\UJ)
(F.)!ARW6DY*-6X|M M'\$92U1@P*14D7+6<'J8=+'4CT8.T(.%#VDJ4S4|-BWU&&&^17
MX/:RW>GU;T_'<6_VFE%T'12! AH4=07L%C/\$#<4LH3& G4R@^..BPB J(4.'DPY.
-00B C2=Y5: M):!2P2!0S-1R@)O4RKOX'ZIFPKV,) -7H05<^6@+[\$LY8]*7;UT-
X9\QQR+ MOL2,
C;X\K;P7:9ED#_UNQFZ[#+H'_=&0LY@&5B:K/R,T&!S\V&@X6&F%:M,Y<*H-
l)%*A0@& MNC+8 A\$;3; %5+8UXX^!H=76RZQ6',I8K>8I(=8=) 1<_A7C*/&OSJE8*38%
MZBHJ 8.L-LL=%*\$259:8/DYU6WVFM 3GD.(*F"L)E5#)\$ _943=SQF,J)M@?
M%9Y.YD"S\$UJ*22,7B,)Y*BT)) (Q1WL:B7@,KM6_(4HF&4@#T(NCB\$SW|\$1C
M&T+9VJ9G'\$LL0G6!D7CL85AT3CF'\$9;,@+,8\$RW\KK@DK5\QCJ\LOH%XQ:
M4EA<0S4N&!*Q\ LKM^'\$#\ (KAE4>(81/))M2PR;)I^N@!BM)2R87= MM5=-,
B;H>4X@6706N1Q'F",5V5\$A>9S>MC+1SO-FD4*Q2/NZEV=ANRKH1SQ)
MKQD",5F3IQ#38[\$,\$12RY.QQ\K\N\T>A6./GM09D2'V%2I(K&>69\FHADY*
M%=:T^SUPP:<3?84F\T.N,(741Z!\8\C#K"U9"Y/W M+
(E_5=@+/G7/2\L=W^*%I5!9M#H=\$Q48Z*:C;B9 TR*EY+G5TN_R.01*9%
MA>&2Y^/HYX?+YZWG',>Q6>/I=%@6*/QZT"10" M)\$?4M7W\$"-AEL^;Y.IJ-
:^Q\$ "SF^-'M&L.LL:&!2LLJ-!#'^RO7>1J7!;C MLJS\$3;MGW2\$A!0X0Z)1\4G979-
%,&R!/L,9Y>(%<@@Q.76\VO0&&=D\JOB
MZ@<&.WFEA>*16WUL76\$)KA@ML20R@FO%G:ZHB"SSI5HL,FFE,8-Q&.
M\4T6'SR"8\B50M_V4)8AECO>IA0))@OOJ_2QA!3H= /MFW('V.YVA(DNGB,
M=2+V!G))\$1\,I-1J7V3=0^\$[R>;7Y\L\ZX\ORU\ MQ 36R8461SK+<(_6;M2>[I
^P5Z0C\ M_Z4Y^SMGGZ'?#800V1Y',&1!0?* M\BU\G J*B^QV;S9EGRY[\$?
9EKP4T^67>T:Q?N;F1U+E1=L#*7/3:ID#XQ
M\MSY=;RG2N=/(I7R>4^DFOURS6^;OYL^:Z,37/AA/SZ\ C26&ZYA_EP8AJH
MH6Q9\JSQ\SUUV<IOX?_ N%^W2L&L'V@H\$ M L)!_4(!V "<1AP34\VDK?N MV&N-
_Q/X8/OI>X#VD_4Y3?9 M#1!T;:&MZX)D0+!/_TU1%A&*5\$DJKO?K=Z3D+%Z=8@G6I
_B#X(\$/G>\NX?W MPD7I*GF*#G-C\I9?M%)\(-F3<65
V8X=3R'Q@JU@LNQ5'IOS@*FRR6.M\<+W)Q#2)_ =2!R6@SCR9_4 MHY2E1=J+;9::E-
EDO M#L_\$8*&AJHUZTF* M>J10?.L92;P\L#7SRVX^V;OYZ<=2+62/!R0W7
J+,C/40>4>FS"7VME??+K M GY4.:YOO#WG*^\$1:NP')PU2RD8G#"F&^5\;7@C3/4?
A>-I4NR2 ^O\=AI< MR4\$HIDVM#75"*UANP/
"O5?,+P5\$H:74: ^J^&YL>N&P9OJR9PHH^G\#&@<_M?Q9JFN>H.)*<=
EP.IB,T(L01Q'8R"(RK9^J!WVIDDRGC\4=IGPGPG/"0=
MD)\$/QG6X/LWVE1P\$4WAO1\ <#B,\$C*93)*74'/CJ%">P8\T)"8IO/WE D\^ M&Z_.S:
I@USHH/-4\>I%V+_*^F>FORC3"9FE\3ZE;T@^_=(M_'J\$)<|T T M4)7_
U;54F\X\PI%66-826V+IGEXP?JL@XGH^ ^VDI6J%"**J8H!)=V#8S/P_U\$;(C/V\I'3R
NH>N/7Z*H.Y#6\X-S%;Q\=_8_!.\$ M88XYVH>W7)N5H%^>)69\FSIU5_/8UM-
96^,*4&2ZISXP\+Z9+I9RNLOAO\$;K\$ M%&S\97*%SU_P)02P,\$% @ MX#26O/*XR?8
M\P,2(!8 !G;7,M,C R-3 T,S\X97@S,3\$N:'1M\5I;<^(X%G\?7Z%-M:GN2*B!_0D-
(.E4,3>_0,Y.D"#V7IRUA\>J&,LCR1#VU\GR0XDP#1=W;V3 MR4X>"+;..3J7\UQD
M5'DB;M.N,VG/LY;+@4RDZN\7W=^97:E&?"J21?>;L9B29IDW%HYR\G7N4VY"0BI=
(\$F RE!>QF C#CANUQF.-5PWGZA:V M&YF!"V)7=_@;%)_DO+|P6@!\?#?
L\;#JTMV\8Z-OQNPZ\PLC^|OW !K\ M^A_&PY\&6 +58+35P.=BT/6'T:NH?
QJ=IULM&M88>IEG+)^C8USE9+"M:I56\$#*B&C! M3,S-
J_U6YVQG"&8\#%\$AJ@E%IMLZ*4\$ITA#QZU8;G3_-UD;MU7\ C=?UL_7/(M8CXCIF@F:
(X:9V*A62\ -F"W:7RGE" MX2U5O\$>5=V4HH4@JT5*P#Q9&K<"Z\$,MDQEB
0"LT)9"G8H4E(MBLUC\$<1_Y_9CR3\G1840:!\4Z_1=S#;\$N3
Q#-09!4Y!*S>#:C*\$F3.PA6RR M6'7#2X"":=#P29."F?;N"V=6P\$.0(YEM;
(N4B0;HBP@1Z1!DMLLOP!7/%E! M\ (5*%BR#_RUT+*229(F-(BSZR=: 7RBLX(JER!,0!
247/;::=/P'7,HD3. M=8D61;="&6Q\$;J18^4L:LQVYBKMOT-
:L4T@X+G>G<56XPDA/,5.OK\+7\$\$ DG4FM"L\H*+4 MR;\$SS\XK!8@10EW\2X*_#)FE:
(XV46!0@)=M\$Q\$Z(Y..JH\$0JNA#5 ^#;D
M2F)J)>7:M@:7'MKU\$5IX7GB8\XFGG!%Z#U>ZIOS.Z@,B9""UHN)8IMS6:.P#.3AT6
M25R%952!\\$G(A%F47:=35M;G#L0N/AZB\)\4W/UY?2^,&HIPK;*() J=%JX M(>:6<Q
_US8%*(HP1 M8@8'Z0WCP\$.GVZF^=3Q F^4WY;/#!31;&@:9:(!6%U'DM?(?
@C""N7Z1W MU;Y"-#:\H=DLM^58C)NCB\4)X\$6JBD F/-/4+;^K"X9C."ED3
M:8R<6G%G,UMET2:+%PY.1;|\$8G?'TS={Q7LE01*C;S.Y9X_&:)!NTH\Q M;OG?9Y
S\BV2P95_JCY/B34Z_D\I VH*5_S%K7RU?X)L=)_L_=5WE^X=S8?1 MY6!48>|M4?

6[AC^S(-:"5]K9+ZWOR^X9,:O?NHNN?
2#.Q,BYH=&WM6FUSXD82_GZ_8LZNVIA5@!&&!6.O
MJX@7)UP2>|LFE;M/5X/4@BD+C3(S G._IZ9D0 ;R+*UNQ?'B3]@I.GNZ9>G
M7T;B8F*FR>7%A'AT^;>+OU>K|+T;RFEAH6*N*&(Y5JD8_9+1/J!5:L%U97,
M%DJ.)X8UZHT6^T6J!S'C?MT(D!E*?BQ%I?G+A-+D8R6EQ>1&+&1/3N0+3.
MVD\$S?AL\$U F;||ZG7JKTQBUVWVW=6I\$G<9_@.P@MSS;+-(Z-W!5*35"=GJ
MN|U&K=W*S/E<1&;2#>KU?QPXTLN+6*8&^RGP^Z|>S*8PKL:09V36#1J09.C1
M5'DBQFG7F7C@197DH4RDZAI6W=^Y7:G&?"J21?>;H9B29C#F:O"AJR.
|'MSTV!7?;JH!U; ; M:>|+,>C#SW?W/_=NAFQXR^[H5\ZLTWJC-.V^=_=M|Z9_7|W|UX_|?
|/>U="N M-.KUO4/WU>UJ;K5K4&'WH32&_51C|XD_B+3"0E)&Q
MF)MR|.6QUSO>&7:C M"-6BFE!LNJUF"4B11HA=MQIT?C<|@|H;P^!M_7SS<|F?
\$9,T4S0/7.3(1F MO33-><+N*)/*,)FR:ZFF+*A7?V"Q5*
A%@L=@F1!7#&@"@1'K94HD7NAIO>(K MHXS9=S_ =LT\$:0H'6V6MP96.G*|_E&FZ
MZ8+H#*>4+1F"K>H|JL.D0))5H M+|B'BY3Q=,'RU*B<8<:CNL|!IG4UPI
1?/,0MQ>04Y=!(3I=!D%)(6G.U ML"13_D N2DN9&OXL(Y,!,8J#,*G8)6;@;59
0S9V"+V&BQ|H;7 H733X>"39P4 MSK9Q6SFW AR ',MJ;5VD2#9\$64".2,,DMUF&
*YYLH+@"Y4L6_-6^A82"7) M"AM%6/2SK0&-2%C!%4N1)R
('2BYK;33I^0ZPF+\$SG7)5H4C84VBF,C;F|Z MO:%E92WHNE1F0|O7\$O?
FSK@/GSCIS6&G\$;3/=1'9HK'8E)%Q+'#IW#=@7)\$+ M%|PO1@FY&DM
QR@1>F+)+=D4Y<*6#L=H?@F4N?@LX5\$R<1'+%,RI BW-3M"
M@")"Q'T4^H_AA*=C8CWDZ%V>@"(XY=6@=43'CC5H1?[*7PH];*0>*58^LXF\ M!B ?
4*O+WAO%3S:*L5'92|9A!0K;D#ZC|;8;+P@J1_QX%U;>D|9EX6G MT9YXVCN!-V"U?
^KOC2X@,:@+-3AT425U\$95>!,|)% (A%F4 M76?;UA;G#@0NOAZB(-67'TY?
2R,6HFPK3(I8J<%FZ(&5.*#I@_9UBAS +8 MDF!|U@"T\$6&DN;0Q%X#G,*=<.K/>)*
|'+9^ICC&&"%F<)>#>,@XL|J>-|Z#;|!Z*FYM87GIK=SZY& ?D|(\$4"%@J1MP<-
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Filerfalsefalsefalsefalsefalse347130000038059080

Portions of the Registrant's Definitive Proxy Statement for its2025Annual Meeting of Stockholders are incorporated by reference into Part III of this Annual Report on Form 10-K.

The Company maintains comprehensive policies, procedures, and controls to protect the Company's information systems and related data from cybersecurity threats and incidents. The Company's cybersecurity program is led by its Chief Information Security Officer ("CISO") and supervised by its Chief Information Officer ("CIO"). The Company's cybersecurity program is a component of its overarching enterprise risk management program and interfaces with other functional areas within the Company, including, but not limited to, legal, accounting, risk management, human resources, internal audit, as well as external third-party partners, to identify, understand, and combat potential cybersecurity threats. Our cybersecurity program is aligned with three recognized control frameworks: ISO 27001:2013, NIST SP 800-52, and the Center for Internet Security Top 20 Critical Security Controls. We conduct ongoing and robust testing of our systems, including penetration testing, internal and external audits, tabletop incident response exercises, and an annual Cyber Risk Assessment, the results of which are shared with the Audit Committee.

We provide regular awareness training to our employees and contractors, including periodic phishing tests, to help identify, avoid, and mitigate cybersecurity threats, as well as targeted security training for key departments dealing with sensitive data types.

The Company has engaged a third-party managed detection and response company to monitor the security of its information systems. The Company also maintains a cybersecurity insurance policy and has engaged a third-party incident response consultant and legal counsel.

Cybersecurity Incident Response Process
We maintain and actively update our Cybersecurity Incident Response Plan to triage, contain, and mitigate any issues as quickly as possible. Our Cybersecurity Incident Response Plan includes steps to analyze, and as necessary, escalate cybersecurity incidents both internally and with third-party service providers based on the type and severity of the specific incident. Our Cybersecurity Incident Response Policy ensures that our CIO, and, as appropriate, our senior management team, members of our legal staff and outside legal counsel, our disclosure committee, and members of our Audit Committee or Board of Directors are timely informed of and consulted regarding cyber incidents. The Company's cybersecurity program is led by its Chief Information Security Officer ("CISO") and supervised by its Chief Information Officer ("CIO").trueThe Company's cybersecurity program is a component of its overarching enterprise risk

management program and interfaces with other functional areas within the Company, including, but not limited to, legal, accounting, risk management, human resources, internal audit, as well as external third-party partners, to identify, understand, and combat potential cybersecurity threats.trueWe provide regular awareness training to our employees and contractors, including periodic phishing tests, to help identify, avoid, and mitigate cybersecurity threats, as well as targeted security training for key departments dealing with sensitive data types.trueOur Cybersecurity Incident Response Policy ensures that our CIO, and, as appropriate, our senior management team, members of our legal staff and outside legal counsel, our disclosure committee, and members of our Audit Committee or Board of Directors are timely informed of and consulted regarding cyber incidents.trueThe Company's Board of Directors provides ultimate oversight of the Company's cybersecurity risk management. As reflected in the Audit Committee's charter, the Board of Directors has specifically delegated responsibility for oversight of cybersecurity matters to the Audit Committee.As reflected in the Audit Committee's charter, the Board of Directors has specifically delegated responsibility for oversight of cybersecurity matters to the Audit Committee.The CIO presents quarterly updates to the Audit Committee on the Company's cyber risks and threats, status of projects to strengthen the Company's information security systems, and emerging threats.The Company also engages third parties to periodically evaluate and audit aspects of the Company's information security programs, including by conducting vulnerability assessments and penetration testing, and the results of those findings are reported to the Audit Committee and used to help identify potentially material risks and prioritize certain security initiatives.The CIO presents quarterly updates to the Audit Committee on the Company's cyber risks and threats, status of projects to strengthen the Company's information security systems, and emerging threats.false

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Basis of Presentation and Summary of Significant Accounting Policies

Business

Founded in 1971, GMS Inc. (together with its consolidated subsidiaries, "we," "our," "us," "GMS" or the "Company"), through its wholly owned operating subsidiaries, operates a network of more than 320 distribution centers with extensive product offerings of wallboard, ceilings, steel framing and complementary construction products. The Company also operates nearly 100 tool sales, rental and service centers. Through these operations, the Company provides a comprehensive selection of building products and solutions for its residential and commercial contractor customer base across the United States and Canada. The Company's operating model combines the benefits of a national platform and strategy with a local go-to-market focus, enabling the Company to generate significant economies of scale while maintaining high levels of customer service.

Principles of Consolidation

The consolidated financial statements present the results of operations, financial position, stockholders' equity and cash flows of the Company and its subsidiaries. All intercompany balances and transactions have been eliminated in consolidation. The results of operations of businesses acquired are included from their respective dates of acquisition.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Foreign Currency Translation

Assets and liabilities of the Company's Canadian subsidiaries are translated at the exchange rate prevailing at the balance sheet date, while income and expenses are translated at average rates for the period. Translation gains and losses are reported as a separate component of stockholders' equity and other comprehensive income. Gains and losses on foreign currency transactions are recognized in the Consolidated Statements of Operations and Comprehensive Income within other income, net.

Reclassifications

Certain amounts in the prior year financial statements have been reclassified to conform to the current year presentation.

Business Combinations

The Company accounts for business combinations by recognizing the assets acquired and liabilities assumed at the acquisition date fair value. In valuing certain acquired assets and liabilities, fair value estimates use Level 3 inputs, including future expected cash flows and discount rates. Goodwill is measured as the

excess of consideration transferred over the fair values of the assets acquired and the liabilities assumed. While the Company uses its best estimates and assumptions to value assets acquired and liabilities assumed at the acquisition date, the Company's estimates are inherently uncertain and subject to refinement. As a result, during the measurement period, which may be up to one year from the acquisition date, the Company records adjustments to the assets acquired and liabilities assumed, with the corresponding offset to goodwill. Upon the conclusion of the measurement period, any subsequent adjustments arising from new facts and circumstances are recorded to the Consolidated Statements of Operations and Comprehensive Income. The results of operations of acquisitions are reflected in the Company's Consolidated Financial Statements from the date of acquisition.

Transaction costs associated with acquisitions are expensed as incurred and are included as a component of selling, general and administrative expense within the Consolidated Statements of Operations and Comprehensive Income.

Cash and Cash Equivalents

The Company considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. The Company maintains cash at financial institutions in excess of federally insured limits. Though the Company has not experienced any losses on its cash and cash equivalents to date and does not anticipate incurring any losses, there is no assurance that the Company will not experience losses on its cash and cash equivalents.

Trade Accounts Receivable

The Company records accounts and notes receivable net of allowances, including an allowance for expected credit losses. The Company maintains an allowance for estimated losses due to the failure of customers to make required payments, as well as allowances for cash discounts. The Company's estimate of the allowance for expected credit losses is based on an assessment of individual past due accounts, historical loss information, accounts receivable aging and current economic factors and the Company's expectation of future economic conditions. Account balances are written off when the potential for recovery is considered remote. Other receivables primarily include vendor rebate receivables. Other allowances include reserves for cash discounts and reserves for service charges.

The Company routinely assesses the financial strength of its customers and generally does not require collateral. Concentrations of credit risk with respect to trade accounts receivable are limited due to the large number of geographically diverse customers comprising the Company's customer base.

Inventories

Inventories primarily consist of finished goods purchased for resale and include wallboard, ceilings, steel framing and complementary products. Included within complementary products are parts, merchandise and tools held for sale. Inventories are valued at the lower of cost or market (net realizable value). The cost of inventories is determined by the moving average cost method. The Company routinely evaluates inventory for excess or obsolescence and considers factors such as historical usage rates and demand.

Roman',sans-serif;font-size:10pt;font-weight:400;line-height:120%"></div>
<div style="margin-top:12pt">Property and Equipment</div><div style="margin-top:12pt;text-indent:36pt">Property and equipment are recorded at cost less accumulated depreciation. Property and equipment obtained through business combinations are stated at estimated fair value as of the acquisition date. Expenditures for improvements are capitalized, while the costs of maintenance and repairs are charged to operating expense as incurred. Gains and losses related to the sale of property and equipment are recorded in selling, general and administrative expenses in the Consolidated Statements of Operations and Comprehensive Income.</div><div style="margin-top:12pt;text-indent:36pt">Depreciation expense for property and equipment of U.S. subsidiaries is determined using the straight-line method over the estimated useful lives of the various asset classes. The estimated useful lives of property and equipment are as follows:</div><div style="margin-top:5pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:48.753%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:49.047%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">Buildings</td><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom"><div>25 - 39 years</div></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Furniture, fixtures and automobiles</td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"><div>3 - 5 years</div></td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">Computer hardware and software</td><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom"><div>3 - 5 years</div></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Warehouse, delivery equipment and tools</td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"><div>3 - 10 years</div></td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">Leasehold improvements</td><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">Shorter of estimated useful life or lease term</td></tr></table></div><div style="margin-top:12pt;text-indent:36pt"><span

Depreciation expense for property and equipment of Canadian subsidiaries is recognized over the estimated useful lives of the various asset classes as follows:

Vehicles and trucks	30% - 40% declining balance	Furniture and fixtures	8% - 20% declining balance
Buildings	4% declining balance	Machinery and equipment	30% declining balance
Leasehold improvements	Straight-line over shorter of estimated useful life or lease term	Goodwill	Goodwill is the excess of the consideration transferred over the fair value of identifiable net assets acquired in business combinations accounted for under the acquisition method of accounting. The Company does not amortize goodwill. The Company tests its goodwill annually during the fourth quarter of its fiscal year or when events and circumstances indicate goodwill might be impaired. Impairment testing of goodwill is required at the reporting unit level (operating segment or one level below operating segment). The Company may make a qualitative assessment of the likelihood of goodwill impairment to determine whether a detailed quantitative analysis is required. The quantitative impairment test involves comparing the estimated fair values of the Company's reporting units with the reporting units'

carrying amounts, including goodwill. If the carrying amount of the reporting unit exceeds its fair value, a goodwill impairment loss is measured as the amount by which a reporting unit's carrying amount exceeds its fair value, not to exceed the carrying amount of goodwill.

Intangible Assets

Intangible assets consist of customer relationships, trade names and other assets acquired in conjunction with the purchases of businesses or purchases of assets from other companies. The Company typically uses an income method to estimate the acquisition date fair value of intangible assets obtained through a business combination, which is based on forecasts of the expected future cash flows attributable to the respective assets. When management determines material intangible assets are acquired in conjunction with the purchase of a business, the Company determines the fair values of the identifiable intangible assets by considering management's own analysis and an independent third-party valuation specialist's appraisal. Intangible assets determined to have definite lives are amortized over their estimated useful lives. Intangible assets determined to have indefinite lives are tested for impairment annually during the fourth quarter of the Company's fiscal year or when events and circumstances indicate that it is more likely than not that the asset is impaired.

Long-Lived Assets

The Company evaluates the recoverability of long-lived assets, including property and equipment, operating lease right-of-use ("ROU") assets and definite-lived intangible assets, for impairment when events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Conditions that would necessitate an impairment assessment include a significant decline in the observable market value of an asset, a significant change in the extent or manner in which an asset is used or a significant adverse change that would indicate the carrying amount of an asset or group of assets is not recoverable. For long-lived assets to be held and used, the Company recognizes an impairment loss if the carrying amount is not recoverable through the undiscounted cash flows and measures an impairment loss, if any, based on the difference between the carrying amount and fair value. Long-lived assets held for sale are reported at the lower of cost or fair value less costs to sell and are recorded within prepaid expenses and other current assets in the Consolidated Balance Sheets. The Company classifies assets as held for sale if it commits to a plan to sell the asset within one year and actively markets the asset in its current condition for a price that is reasonable in comparison to its estimated fair value.

Investments

The Company accounts for investments in equity securities where it does not have significant influence over the investee using the cost method. The carrying amount of investments in equity securities was \$5.2 million as of April 30, 2025 and is included in other assets in the Consolidated Balance Sheet.

Leases

size:10pt;font-weight:400;line-height:120%">The Company leases certain facilities, distribution and warehouse equipment and fleet of vehicles. The Company's leases have lease terms ranging from one to fifteen years. The Company's facility leases generally contain renewal options for periods ranging from one to five years. The exercise of lease renewal options is typically at the Company's sole discretion. The Company does not recognize ROU assets or lease liabilities for renewal options unless it is determined that the Company is reasonably certain of exercising renewal options at lease inception. Certain of the Company's equipment leases include options to purchase the leased property. The Company's lease agreements do not contain any material restrictive covenants.

The Company determines if an arrangement is a lease at inception and evaluates whether the lease meets the classification criteria of a finance or operating lease. Operating leases are included in operating lease right-of-use assets, current portion of operating lease liabilities and long-term operating lease liabilities in the Consolidated Balance Sheets. Finance leases

are included in property and equipment, current portion of long-term debt and long-term debt

in the Consolidated Balance Sheets.

Leases with a lease term of 12 months or less at inception are not recorded in the Consolidated Balance Sheets.

Lease ROU assets and lease liabilities are recognized at the commencement date based on the present value of the future lease payments over the lease term. If readily determinable, the rate implicit in the lease is used to discount lease payments to present value. For leases in which the implicit rate is not readily determinable, the Company uses its incremental borrowing rate in determining the present value of future payments. The Company determines its incremental borrowing rate based on the applicable lease terms and the current economic environment. The incremental borrowing rate is estimated to approximate the interest rate on a collateralized basis with similar terms and payments. Lease ROU assets also include any lease payments made in advance and exclude lease incentives and initial direct costs incurred. Some of the Company's lease agreements contain rent escalation clauses (including index-based escalations), rent holidays, capital improvements funding or other lease concessions. Lease expense is recognized on a straight-line basis based on the fixed component over the lease term. Reductions in ROU assets and changes in lease liabilities are presented on a net basis within other non-current assets and liabilities within the operating section of the Company's Consolidated Statement of Cash Flows. Variable lease costs consist primarily of taxes, insurance and common area or other maintenance costs for leased facilities and vehicles and equipment, which are expensed as incurred. The Company also made the accounting policy election to not separate lease components from non-lease components related to its fleet of vehicles.

Insurance Liabilities

The Company is self-insured for certain losses related to medical claims. The Company has stop-loss coverage to limit the exposure arising from medical claims. In addition, the Company has deductible-based insurance

policies for certain losses related to general liability, automobile and workers' compensation. The expected ultimate cost for claims incurred as of the balance sheet date is not discounted and is recognized as a liability if probable and estimable. Insurance losses for claims filed and claims incurred but not reported are accrued based upon estimates of the aggregate liability for uninsured claims using historical loss development factors and actuarial assumptions followed in the insurance industry.

The following table presents the Company's aggregate liabilities for medical self-insurance, general liability, automobile and workers' compensation and the expected recoveries. Liabilities for medical self-insurance are included in other accrued expenses and current liabilities. Reserves for general liability, automobile and workers' compensation are included in other accrued expenses and current liabilities and other liabilities in the Consolidated Balance Sheets. Expected recoveries for insurance liabilities are included in prepaid expenses and other current assets and other assets in the Consolidated Balance Sheets.

	April 30,	2025	2024
(in thousands)			
Medical self-insurance	\$	5,769	\$
			6,067

General liability, automobile and workers' compensation			34,166			22,731			
Expected recoveries for insurance liabilities			(7,357)			(3,746)			

</div><div style="margin-top: 12pt">Restructuring</div><div style="margin-top: 12pt; text-indent: 36pt">The Company recognizes a liability for costs associated with an exit or disposal activity when the liability is incurred. After the appropriate level of management approves the detailed restructuring plan and the criteria for recognition are met, the Company establishes accruals for employee termination and other costs, as applicable. During fiscal 2025, the Company recorded \$13.5 million of restructuring costs as part of a strategic cost reduction plan to improve operational efficiency, primarily in its geographic divisions segment, which included \$10.1 million of severance and other employee costs in connection with a reduction in workforce and \$3.4 million for impairment of operating lease ROU assets in connection with the closure of certain facilities. As of April 30, 2025, \$0.3 million of costs related to the reductions in workforce were remaining accrued. Restructuring costs are classified within selling, general and administrative expenses in the Consolidated Statements of Operations and Comprehensive Income.</div><div style="margin-top: 12pt">Debt Issuance Costs</div><div style="margin-top: 12pt; text-indent: 36pt">The Company defers debt issuance costs and amortizes them over the term of the related debt. The Company uses the straight-line method to amortize debt issuance costs for its revolving credit facilities and uses the effective interest method to amortize debt issuance costs for its other debt facilities. Amortization of debt issuance costs is recorded in interest expense in the Consolidated Statements of

Operations and Comprehensive Income. The Company classifies debt issuance costs for its revolving credit facilities as an asset in the Consolidated Balance Sheets and classifies debt issuance costs for its other debt facilities as a reduction of the related debt in the Consolidated Balance Sheets.

Stock Appreciation Rights, Deferred Compensation and Liabilities to Noncontrolling Interest Holders

Certain subsidiaries have equity-based compensation agreements with the subsidiary's employees and minority stockholders. These agreements are stock appreciation rights, deferred compensation agreements and liabilities to noncontrolling interest holders. Since these agreements are typically settled in cash or notes, they are accounted for as liability awards and measured at fair value. See Note 13, "Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests," for additional information with respect to these agreements.

Derivative Instruments

The Company has entered into derivative instruments to manage its exposure to certain financial risks. The Company's derivative financial instruments are recognized as either assets or liabilities in the Consolidated Balance Sheets and measured at fair value. Derivative instruments that do not qualify as a hedge or are not designated as a hedge are adjusted to estimated fair value in earnings. Derivative instruments that meet hedge criteria are designated as hedges. For derivative instruments designated as a cash flow hedge, the Company recognizes the change in fair value, net of taxes, to accumulated other comprehensive income (loss) in the Consolidated Balance Sheets, and an amount is reclassified out of accumulated other comprehensive income (loss) into earnings to offset the earnings impact that is attributable to the risk being hedged. See Note 14, "Fair Value Measurements," for additional information with respect to the Company's derivative instruments.

Revenue Recognition

General.

Revenue is recognized upon transfer of control of promised goods to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods. Revenue is recognized net of any taxes collected from customers, which are subsequently remitted to governmental authorities. The Company includes shipping and handling costs billed to customers in net sales. These costs are recognized as a component of selling, general and administrative expenses. See Note 16, "Segments," for information regarding disaggregation of revenue, including revenue by product and by geographic area.

Performance Obligations.

The Company satisfies its

performance obligations at a point in time, which is upon delivery of products. The Company's payment terms vary by the type and location of its customers. The amount of time between point of sale and when payment is due is not significant and the Company has determined its contracts do not include a significant financing component.

The Company's contracts with customers involve performance obligations that are one year or less. Therefore, the Company applied the standard's optional exemption that permits the omission of information about its unfulfilled performance obligations

as of the balance sheet dates.

Significant Judgments.

The Company's contracts may include terms that could cause variability in the transaction price, including customer rebates, returns and cash discounts for prompt payment. Variable consideration is estimated and included in the transaction price based on the expected value method. These estimates are based on historical experience, anticipated performance and other factors known at the time. The Company only includes estimated amounts in the transaction price to the extent it is probable that a significant reversal of cumulative revenue recognized will not occur when the uncertainty associated with the variable consideration is resolved.

Cost of Sales

Cost of sales reflects the direct cost of goods purchased from third parties, rebates earned from vendors, adjustments for inventory reserves and the cost of inbound freight.

Vendor Rebates

Typical arrangements with vendors provide for the Company to receive a rebate of a specified amount after it achieves certain measures generally related to the volume of the Company's purchases over a period of time. The Company records these rebates to effectively reduce its cost of sales in the period in which the Company sells the product. Throughout the year, the Company estimates the amount of rebates receivable for the periodic programs based upon the expected level of purchases. The Company accrues for the receipt of vendor rebates based on purchases and reduces inventory to reflect the deferral of cost of sales.

Selling, General and Administrative Expenses

Selling, general and administrative expenses include employee compensation and benefits,

rent and facility related expenses, fleet related expenses including fuel costs, advertising, and other administrative expenses, such as insurance, legal, accounting and information technology costs. Selling, general and administrative expenses included delivery expenses of \$356.9 million, \$352.5 million and \$324.9 million during the years ended April 30, 2025, 2024 and 2023, respectively.

Advertising Expense

The cost of advertising is expensed as incurred and included in selling, general and administrative expenses in the Consolidated Statements of Operations and Comprehensive Income. Advertising expenses were \$8.2 million, \$7.4 million and \$6.0 million during the years ended April 30, 2025, 2024 and 2023, respectively.

Equity-Based Compensation

As of April 30, 2025, the Company had various stock-based compensation plans, which are more fully described in Note 12, "Equity-Based Compensation." The Company measures compensation cost for all share-based awards at fair value on the grant date (or measurement date if different) and recognizes compensation expense, net of forfeitures, over the requisite service period for awards expected to vest. The Company estimates the fair value of stock options using the Black-Scholes valuation model and determines the fair value of restricted stock units based on the quoted price of GMS common stock on the date of grant.

Sale of Business

On January 31, 2025, the Company sold its Michigan-based installed insulation contracting business, which was a part of the Company's geographic divisions segment. The Company received \$12.5 million of cash and recognized a \$7.4 million pre-tax gain on the sale. The Company may receive up to an additional \$1.5 million of cash that was held back by the buyer to secure certain of the Company's indemnification obligations subject to and in accordance with the terms of the purchase agreement, which amount, if any, will be payable 15 months after the transaction date. The gain is included within operating income in the Consolidated Statement of Operations and Comprehensive Income. The cash received is included within proceeds from sale of assets in the Consolidated Statement of Cash Flows.

Income Taxes

Income taxes are accounted for using the asset and liability method. Deferred tax assets and liabilities are recognized based on the difference between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Inherent in the measurement of deferred balances are certain judgments and interpretations of existing tax law and published guidance as applicable to our operations.

The Company evaluates its deferred tax assets to determine if valuation allowances are required. In assessing the realizability of deferred tax assets, we consider both positive and negative evidence in determining whether it is more likely than not that some portion or all of the deferred tax assets will not be realized. The primary negative evidence considered

includes the cumulative operating losses generated in prior periods. The primary positive evidence considered includes the reversal of deferred tax liabilities related to depreciation and amortization that would occur within the same jurisdiction and during the carry-forward period necessary to absorb the federal and state net operating losses and other deferred tax assets. The reversal of such liabilities supports the realizability of the federal and state net operating losses and other deferred tax assets.

The Company records amounts for uncertain tax positions that management believes are supportable but are potentially subject to successful challenge by the applicable taxing authority. Consequently, changes in our assumptions and judgments could materially affect amounts recognized related to income tax uncertainties and may affect our results of operations or financial position. We believe our assumptions for estimates are reasonable, although actual results may have a positive or negative material impact on the balances of such tax positions. Historically, the variation of estimates to actual results is not significant and material variation is not expected in the future.

Concentrations of Risk

Credit Risk.

Financial instruments that potentially subject the Company to significant concentrations of credit risk consist principally of cash and cash equivalents and trade accounts and notes receivable. The Company assesses the credit standing of counterparties as considered necessary. The Company routinely assesses the financial strength of its customers and generally does not require collateral. Concentrations of credit risk with respect to trade accounts receivable are limited due to the substantial number of geographically diverse customers comprising the Company's customer base. Additionally, the Company maintains allowances for expected credit losses. The Company does not enter into financial instruments for trading or speculative purposes. As of April 30, 2025 and 2024, no customer accounted for more than 10% of gross accounts receivable.

Supply Risk.

The Company purchases most of its inventories from a select group of vendors. Without these vendors, the Company's ability to acquire inventory would be significantly impaired.

Fair Value of Financial Instruments

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Authoritative guidance for fair value measurements establishes a three-level hierarchy that prioritizes the inputs to valuation models based upon the degree to which they are observable. The three levels of the fair value measurement hierarchy are as follows:

Level 1

Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity can access at the measurement date.

Level 2 **Inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.**

Level 3 **Inputs are unobservable inputs for which little or no market data exists, therefore requiring an entity to develop its own assumptions.**

The carrying values of the Company's cash, cash equivalents, trade receivables and trade payables approximate their fair values because of their short-term nature. Based on borrowing rates available to the Company for loans with similar terms, the carrying values of the Company's variable rate debt instruments approximate fair value. See Note 14, "Fair Value Measurements," for additional information with respect to the Company's fair value measurements.

Earnings Per Share

Basic earnings per share is computed by dividing net income available to common stockholders by the weighted average number of outstanding shares of common stock for the period. Diluted earnings per share reflects the potential dilution that could occur if securities or other contracts to issue common stock, including stock options and restricted stock units (collectively "Common Stock Equivalents"), were exercised or converted into common stock. The dilutive effect of outstanding stock options and restricted stock units is reflected in diluted earnings per share by application of the treasury stock method. In applying the treasury stock method for stock-based compensation arrangements, the assumed proceeds are computed as the sum of the amount the employee must pay upon exercise and the amount of compensation cost attributed to future services and not yet recognized. Diluted earnings per share is computed by increasing the weighted-average number of outstanding shares of

common stock computed in basic earnings per share to include the dilutive effect of Common Stock Equivalents for the period. In periods of net loss, the number of shares used to calculate diluted loss per share is the same as basic net loss per share.

Recently Adopted Accounting Pronouncement

Segment Reporting

. In November 2023, the Financial Accounting Standards Board ("FASB") issued new guidance related to reportable segment disclosure requirements, primarily through additional disclosures about significant segment expenses regularly provided to the chief

operating decision maker ("CODM"). The Company adopted the new guidance for its fiscal year ending April 30, 2025 and applied the guidance retrospectively for all periods presented. Other than additional required disclosures, the adoption of the new guidance did not have an impact on the Company's consolidated financial statements. See Note 16, "Segment Reporting," for additional information with respect to segment information.

Recently Issued Accounting Pronouncements

Income Taxes.

In December 2023, the FASB issued new guidance to enhance income tax disclosures, primarily through changes in the rate reconciliation and income taxes paid disclosures.

The new guidance is effective for fiscal years beginning after December 15, 2024. The new guidance will apply on a prospective basis to annual financial statements for periods beginning after the effective date. However, retrospective application in all prior periods presented is permitted. The Company is currently evaluating the impact of the new guidance on its consolidated financial statements and disclosures.

Disaggregation of Income Statement Expenses.

In November 2024, the FASB issued new guidance requiring additional disclosures of specified information about certain costs and expenses. The new guidance is effective for fiscal years beginning after December 15, 2026 and interim periods within fiscal years beginning after December 15, 2027, and is to be applied prospectively with the option to adopt retrospectively. The Company is currently evaluating the impact of the new guidance on its consolidated financial statements and disclosures.

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Principles of Consolidation

The consolidated financial statements present the results of operations, financial position, stockholders' equity and cash flows of the Company and its subsidiaries. All intercompany balances and transactions have been eliminated in consolidation. The results of operations of businesses acquired are included from their respective dates of acquisition.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Foreign Currency Translation

Assets and liabilities of the Company's Canadian subsidiaries are translated at the exchange rate prevailing at the balance sheet date, while income and expenses are translated at average rates for the period. Translation gains and losses are reported as a separate component of stockholders' equity and other comprehensive income. Gains and losses on foreign currency transactions are recognized in the Consolidated Statements of Operations and Comprehensive Income within other income, net.

Reclassifications

Certain amounts in the prior year financial statements have been reclassified to conform to the current year presentation.

Business Combinations

The Company accounts for business combinations by recognizing the assets acquired and liabilities assumed at the acquisition date fair value. In valuing certain acquired assets and liabilities, fair value estimates use Level 3 inputs, including future expected cash flows and discount rates. Goodwill is measured as the excess of consideration transferred over the fair values of the assets acquired and the liabilities assumed. While the Company uses its best estimates and assumptions to value assets acquired and liabilities assumed at the acquisition date, the Company's estimates are inherently uncertain and subject to refinement. As a result, during the measurement period, which may be up to one year from the acquisition date, the Company records adjustments to the assets acquired and liabilities assumed, with the corresponding offset to goodwill. Upon the conclusion of the measurement period, any subsequent adjustments arising from new facts and circumstances are recorded to the Consolidated Statements of Operations and Comprehensive Income. The results of operations of acquisitions are reflected in the Company's Consolidated Financial Statements from the date of acquisition. Transaction costs associated with acquisitions are expensed as incurred and are included as a component of selling, general and administrative expense within the Consolidated Statements of Operations and Comprehensive Income.

Cash and Cash Equivalents

The Company considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. The Company maintains cash at financial institutions in excess of federally insured limits. Though the Company has not experienced any losses on its cash and cash equivalents to date and does not anticipate incurring any losses, there is no assurance that the Company will not experience losses on its cash and cash equivalents.

Trade Accounts Receivable

The Company records accounts and notes receivable net of allowances, including an allowance for expected credit losses. The Company maintains an allowance for estimated losses due to the failure of customers to make required payments, as well as allowances for cash discounts. The Company's estimate of the allowance for expected credit losses is based on an assessment of individual past due accounts, historical loss information, accounts receivable aging and current economic factors and the Company's expectation of future economic

conditions. Account balances are written off when the potential for recovery is considered remote. Other receivables primarily include vendor rebate receivables. Other allowances include reserves for cash discounts and reserves for service charges.

The Company routinely assesses the financial strength of its customers and generally does not require collateral. Concentrations of credit risk with respect to trade accounts receivable are limited due to the large number of geographically diverse customers comprising the Company's customer base.

Inventories

Inventories primarily consist of finished goods purchased for resale and include wallboard, ceilings, steel framing and complementary products. Included within complementary products are parts, merchandise and tools held for sale. Inventories are valued at the lower of cost or market (net realizable value). The cost of inventories is determined by the moving average cost method. The Company routinely evaluates inventory for excess or obsolescence and considers factors such as historical usage rates and demand.

Property and Equipment

Property and equipment are recorded at cost less accumulated depreciation. Property and equipment obtained through business combinations are stated at estimated fair value as of the acquisition date. Expenditures for improvements are capitalized, while the costs of maintenance and repairs are charged to operating expense as incurred. Gains and losses related to the sale of property and equipment are recorded in selling, general and administrative expenses in the Consolidated Statements of Operations and Comprehensive Income.

Depreciation expense for property and equipment of U.S. subsidiaries is determined using the straight-line method over the estimated useful lives of the various asset classes. The estimated useful lives of property and equipment are as follows:

Buildings	25 - 39 years	Furniture, fixtures and automobiles	3 - 5 years

Computer hardware and software		
3 - 5 years		
Warehouse, delivery equipment and tools		
3 - 10 years		
Leasehold improvements		
Shorter of estimated useful life or lease term		

Depreciation expense for property and equipment of Canadian subsidiaries is recognized over the estimated useful lives of the various asset classes as follows:

Vehicles and trucks	30% - 40% declining balance	Furniture and fixtures	8% - 20% declining balance
Buildings	4% declining balance	Machinery and equipment	30% declining balance

Leasehold improvements

Straight-line over shorter of estimated useful life or lease term

The estimated useful lives of property and equipment are as follows:

Buildings	25 - 39 years	Furniture, fixtures and automobiles	3 - 5 years
		Computer hardware and software	3 - 5 years
		Warehouse, delivery equipment and tools	3 - 10 years
Leasehold improvements	Shorter of estimated useful life or lease term		

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Depreciation expense for property and equipment of Canadian subsidiaries is recognized over the estimated useful lives of the various asset classes as follows:

Vehicles and trucks	30% - 40% declining balance		
Furniture and fixtures	8% - 20% declining balance		
Buildings	4% declining balance		
Machinery and equipment	30% declining balance		
Leasehold improvements			
Straight-line over shorter of estimated useful life or lease term			

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Goodwill

Goodwill is the excess of the consideration transferred over the fair value of identifiable net assets acquired in business combinations accounted for under the acquisition method of accounting. The Company does not amortize goodwill. The Company tests its goodwill annually during the fourth quarter of its fiscal year or when events and circumstances indicate goodwill might be impaired. Impairment testing of goodwill is required at the reporting unit level (operating segment or one level below operating segment). The Company may make a qualitative assessment of the likelihood of goodwill impairment to determine whether a detailed quantitative analysis is required. The quantitative impairment test involves comparing the estimated fair values of the Company's reporting units with the reporting units' carrying amounts, including goodwill. If the carrying amount of the reporting unit exceeds its fair value, a goodwill impairment loss is measured as the amount by which a reporting unit's carrying amount exceeds its fair value, not to exceed the carrying amount of goodwill.

Intangible Assets

Intangible Assets

family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:120%>Intangible assets consist of customer relationships, trade names and other assets acquired in conjunction with the purchases of businesses or purchases of assets from other companies. The Company typically uses an income method to estimate the acquisition date fair value of intangible assets obtained through a business combination, which is based on forecasts of the expected future cash flows attributable to the respective assets. When management determines material intangible assets are acquired in conjunction with the purchase of a business, the Company determines the fair values of the identifiable intangible assets by considering management's own analysis and an independent third-party valuation specialist's appraisal. Intangible assets determined to have definite lives are amortized over their estimated useful lives. Intangible assets determined to have indefinite lives are tested for impairment annually during the fourth quarter of the Company's fiscal year or when events and circumstances indicate that it is more likely than not that the asset is impaired.

Long-Lived Assets

The Company evaluates the recoverability of long-lived assets, including property and equipment, operating lease right-of-use ("ROU") assets and definite-lived intangible assets, for impairment when events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Conditions that would necessitate an impairment assessment include a significant decline in the observable market value of an asset, a significant change in the extent or manner in which an asset is used or a significant adverse change that would indicate the carrying amount of an asset or group of assets is not recoverable. For long-lived assets to be held and used, the Company recognizes an impairment loss if the carrying amount is not recoverable through the undiscounted cash flows and measures an impairment loss, if any, based on the difference between the carrying amount and fair value. Long-lived assets held for sale are reported at the lower of cost or fair value less costs to sell and are recorded within prepaid expenses and other current assets in the Consolidated Balance Sheets. The Company classifies assets as held for sale if it commits to a plan to sell the asset within one year and actively markets the asset in its current condition for a price that is reasonable in comparison to its estimated fair value.

Investments

The Company accounts for investments in equity securities where it does not have significant influence over the investee using the cost method.

Leases

The Company leases certain facilities, distribution and warehouse equipment and fleet of vehicles. The Company's leases have lease terms ranging from one to fifteen years. The Company's facility leases generally contain renewal options for periods ranging from one to five years. The exercise of lease renewal options is typically at the Company's sole discretion. The Company does not recognize ROU assets or lease liabilities for renewal options unless it is determined that the Company is reasonably certain of exercising renewal options at lease inception. Certain of the Company's equipment leases include options to purchase the leased property. The Company's lease agreements do not contain any material restrictive covenants.

height:120%>The Company determines if an arrangement is a lease at inception and evaluates whether the lease meets the classification criteria of a finance or operating lease. Operating leases are included in operating lease right-of-use assets, current portion of operating lease liabilities and long-term operating lease liabilities in the Consolidated Balance Sheets. Finance leases

are included in property and equipment, current portion of long-term debt and long-term debt

in the Consolidated Balance Sheets.

Leases with a lease term of 12 months or less at inception are not recorded in the Consolidated Balance Sheets.

Lease ROU assets and lease liabilities are recognized at the commencement date based on the present value of the future lease payments over the lease term. If readily determinable, the rate implicit in the lease is used to discount lease payments to present value. For leases in which the implicit rate is not readily determinable, the Company uses its incremental borrowing rate in determining the present value of future payments. The Company determines its incremental borrowing rate based on the applicable lease terms and the current economic environment. The incremental borrowing rate is estimated to approximate the interest rate on a collateralized basis with similar terms and payments. Lease ROU assets also include any lease payments made in advance and exclude lease incentives and initial direct costs incurred. Some of the Company's lease agreements contain rent escalation clauses (including index-based escalations), rent holidays, capital improvements funding or other lease concessions. Lease expense is recognized on a straight-line basis based on the fixed component over the lease term. Reductions in ROU assets and changes in lease liabilities are presented on a net basis within other non-current assets and liabilities within the operating section of the Company's Consolidated Statement of Cash Flows. Variable lease costs consist primarily of taxes, insurance and common area or other maintenance costs for leased facilities and vehicles and equipment, which are expensed as incurred. The Company also made the accounting policy election to not separate lease components from non-lease components related to its fleet of vehicles.

Insurance Liabilities

The Company is self-insured for certain losses related to medical claims. The Company has stop-loss coverage to limit the exposure arising from medical claims. In addition, the Company has deductible-based insurance policies for certain losses related to general liability, automobile and workers' compensation. The expected ultimate cost for claims incurred as of the balance sheet date is not discounted and is recognized as a liability if probable and estimable. Insurance losses for claims filed and claims incurred but not reported are accrued based upon estimates of the aggregate liability for uninsured claims using historical loss development factors and actuarial assumptions followed in the insurance industry.

The following table presents the Company's aggregate liabilities for medical self-insurance, general liability, automobile and workers' compensation and the expected recoveries. Liabilities for medical self-insurance are included in other accrued expenses and current liabilities. Reserves for general liability, automobile and workers' compensation are included in

other accrued expenses and current liabilities and other liabilities in the Consolidated Balance Sheets. Expected recoveries for insurance liabilities are included in prepaid expenses and other current assets and other assets in the Consolidated Balance Sheets.											
April 30,			2025			2024			(in thousands)		
Medical self-insurance			\$			5,769					

Expected recoveries for insurance liabilities (7,357)

(3,746)

Restructuring

The Company recognizes a liability for costs associated with an exit or disposal activity when the liability is incurred. After the appropriate level of management approves the detailed restructuring plan and the criteria for recognition are met, the Company establishes accruals for employee termination and other costs, as applicable. During fiscal 2025, the Company recorded \$13.5 million of restructuring costs as part of a strategic cost reduction plan to improve operational efficiency, primarily in its geographic divisions segment, which included \$10.1 million of severance and other employee costs in connection with a reduction in workforce and \$3.4 million for impairment of operating lease ROU assets in connection with the closure of certain facilities. As of April 30, 2025, \$0.3 million of costs related to the reductions in workforce were remaining accrued. Restructuring costs are classified within **selling, general and administrative expenses** in the Consolidated Statements of Operations and Comprehensive Income.

Debt Issuance Costs

The Company defers debt issuance costs and amortizes them over the term of the related debt. The Company uses the straight-line method to amortize debt issuance costs for its revolving credit facilities and uses the effective interest method to amortize debt issuance costs for its other debt facilities. Amortization of debt issuance costs is recorded in interest expense in the Consolidated Statements of Operations and Comprehensive Income. The Company classifies debt issuance costs for its revolving credit facilities as an asset in the Consolidated Balance Sheets and classifies debt issuance costs for its other debt facilities as a reduction of the related debt in the Consolidated Balance Sheets.

Stock Appreciation Rights, Deferred Compensation and Liabilities to Noncontrolling Interest Holders

Certain subsidiaries have equity-based compensation agreements with the subsidiary's employees and minority stockholders. These agreements are stock appreciation rights, deferred compensation agreements and liabilities to noncontrolling interest holders. Since

these agreements are typically settled in cash or notes, they are accounted for as liability awards and measured at fair value.

Derivative Instruments

The Company has entered into derivative instruments to manage its exposure to certain financial risks. The Company's derivative financial instruments are recognized as either assets or liabilities in the Consolidated Balance Sheets and measured at fair value. Derivative instruments that do not qualify as a hedge or are not designated as a hedge are adjusted to estimated fair value in earnings. Derivative instruments that meet hedge criteria are designated as hedges. For derivative instruments designated as a cash flow hedge, the Company recognizes the change in fair value, net of taxes, to accumulated other comprehensive income (loss) in the Consolidated Balance Sheets, and an amount is reclassified out of accumulated other comprehensive income (loss) into earnings to offset the earnings impact that is attributable to the risk being hedged.

Revenue Recognition

General.

Revenue is recognized upon transfer of control of promised goods to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods. Revenue is recognized net of any taxes collected from customers, which are subsequently remitted to governmental authorities. The Company includes shipping and handling costs billed to customers in net sales. These costs are recognized as a component of selling, general and administrative expenses. See Note 16, "Segments," for information regarding disaggregation of revenue, including revenue by product and by geographic area.

Performance Obligations.

The Company satisfies its performance obligations. The Company satisfies its performance obligations at a point in time, which is upon delivery of products. The Company's payment terms vary by the type and location of its customers. The amount of time between point of sale and when payment is due is not significant and the Company has determined its contracts do not include a significant financing component.

The Company's contracts with customers involve performance obligations that are one year or less. Therefore, the Company applied the standard's optional exemption that permits the omission of information about its unfulfilled performance obligations

as of the balance sheet dates.

family:'Times New Roman',sans-serif;font-size:10pt;font-style:italic;font-weight:400;line-height:120%">Significant Judgments.

style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:120%">The Company's contracts may include terms that could cause variability in the transaction price, including customer rebates, returns and cash discounts for prompt payment. Variable consideration is estimated and included in the transaction price based on the expected value method. These estimates are based on historical experience, anticipated performance and other factors known at the time. The Company only includes estimated amounts in the transaction price to the extent it is probable that a significant reversal of cumulative revenue recognized will not occur when the uncertainty associated with the variable consideration is resolved.

margin-top:12pt">Cost of Sales</div><div style="margin-top:12pt;text-indent:36pt">Cost of sales reflects the direct cost of goods purchased from third parties, rebates earned from vendors, adjustments for inventory reserves and the cost of inbound freight.</div><div style="margin-top:12pt">Vendor Rebates</div><div style="margin-top:12pt;text-indent:36pt">Typical arrangements with vendors provide for the Company to receive a rebate of a specified amount after it achieves certain measures generally related to the volume of the Company's purchases over a period of time. The Company records these rebates to effectively reduce its cost of sales in the period in which the Company sells the product. Throughout the year, the Company estimates the amount of rebates receivable for the periodic programs based upon the expected level of purchases. The Company accrues for the receipt of vendor rebates based on purchases and reduces inventory to reflect the deferral of cost of sales.</div><div style="margin-top:12pt">Selling, General and Administrative Expenses</div>Selling, general and administrative expenses include employee compensation and benefits, rent and facility related expenses, fleet related expenses including fuel costs, advertising, and other administrative expenses, such as insurance, legal, accounting and information technology costs.

356900000352500000324900000<div style="margin-top:12pt">Advertising Expense</div>The cost of advertising is expensed as incurred and included in selling, general and administrative expenses in the Consolidated Statements of Operations and Comprehensive Income.

820000074000006000000.0<div style="margin-top:12pt">Equity-Based Compensation</div>As of April 30, 2025, the Company had various stock-based compensation plans, which are more fully described in Note 12, "Equity-Based Compensation." The Company measures compensation cost for all share-based awards at fair value on the grant date (or measurement date if different) and recognizes compensation expense, net of forfeitures, over the requisite service period for awards expected to vest. The Company estimates the fair value of stock options using the Black-Scholes valuation model and determines the fair value of restricted stock units based on the quoted price of GMS common stock on the date of grant.

1250000074000001500000P15M<div>Income Taxes</div><div style="margin-top:12pt;text-indent:36pt"><span style="color:#000000;font-family:'Times New Roman',sans-

Income taxes are accounted for using the asset and liability method. Deferred tax assets and liabilities are recognized based on the difference between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Inherent in the measurement of deferred balances are certain judgments and interpretations of existing tax law and published guidance as applicable to our operations.

The Company evaluates its deferred tax assets to determine if valuation allowances are required. In assessing the realizability of deferred tax assets, we consider both positive and negative evidence in determining whether it is more likely than not that some portion or all of the deferred tax assets will not be realized. The primary negative evidence considered

includes the cumulative operating losses generated in prior periods. The primary positive evidence considered includes the reversal of deferred tax liabilities related to depreciation and amortization that would occur within the same jurisdiction and during the carry-forward period necessary to absorb the federal and state net operating losses and other deferred tax assets. The reversal of such liabilities supports the realizability of the federal and state net operating losses and other deferred tax assets.

The Company records amounts for uncertain tax positions that management believes are supportable but are potentially subject to successful challenge by the applicable taxing authority. Consequently, changes in our assumptions and judgments could materially affect amounts recognized related to income tax uncertainties and may affect our results of operations or financial position. We believe our assumptions for estimates are reasonable, although actual results may have a positive or negative material impact on the balances of such tax positions. Historically, the variation of estimates to actual results is not significant and material variation is not expected in the future.

Concentrations of Risk

Credit Risk.

Financial instruments that potentially subject the Company to significant concentrations of credit risk consist principally of cash and cash equivalents and trade accounts and notes receivable. The Company assesses the credit standing of counterparties as considered necessary. The Company routinely assesses the financial strength of its customers and generally does not require collateral. Concentrations of credit risk with respect to trade accounts receivable are limited due to the substantial number of geographically diverse customers comprising the Company's customer base. Additionally, the Company maintains allowances for expected credit losses. The Company does not enter into financial instruments for trading or speculative purposes. As of April 30, 2025 and 2024, no customer accounted for more than 10% of gross accounts receivable.

Supply Risk.

The Company purchases most of its inventories from a select group of vendors. Without these vendors, the Company's ability to acquire inventory would be significantly impaired.

New Roman'

Fair Value of Financial Instruments

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Authoritative guidance for fair value measurements establishes a three-level hierarchy that prioritizes the inputs to valuation models based upon the degree to which they are observable. The three levels of the fair value measurement hierarchy are as follows:

Level 1 Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity can access at the measurement date.

Level 2 Inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 Inputs are unobservable inputs for which little or no market data exists, therefore requiring an entity to develop its own assumptions.

The carrying values of the Company's cash, cash equivalents, trade receivables and trade payables approximate their fair values because of their short-term nature. Based on borrowing rates available to the Company for loans with similar terms, the carrying values of the Company's variable rate debt instruments approximate fair value.

Earnings Per Share

Basic earnings per share is computed by dividing net income available to common stockholders by the weighted average number of outstanding shares of common stock for the period. Diluted earnings per share reflects the potential dilution that could occur if securities or other contracts to issue common stock, including stock options and restricted stock units (collectively "Common Stock Equivalents"), were exercised or converted into common stock. The dilutive effect of outstanding stock options and restricted stock units is reflected in diluted earnings per share by application of the treasury stock method. In applying the treasury stock method for stock-based compensation arrangements, the assumed proceeds are computed as the sum of the amount the employee must pay upon exercise and the amount of compensation cost attributed to future services and not yet recognized. Diluted earnings per share is computed by increasing the weighted-average number of outstanding shares of

common stock computed in basic earnings per share to include the dilutive effect of Common Stock Equivalents for the period. In periods of net loss, the number of shares used to calculate diluted loss per share is the same as basic net loss per share.

Recently Adopted Accounting Pronouncement

Segment Reporting. In November 2023, the Financial Accounting Standards Board ("FASB") issued new guidance related to reportable segment disclosure requirements, primarily through additional disclosures about significant segment expenses regularly provided to the chief operating decision maker ("CODM"). The Company adopted the new guidance for its fiscal year ending April 30, 2025 and applied the guidance retrospectively for all periods presented. Other than additional required disclosures, the adoption of the new guidance did not have an impact on the Company's consolidated financial statements. See Note 16, "Segment Reporting," for additional information with respect to segment information.

Recently Issued Accounting Pronouncements

Income Taxes. In December 2023, the FASB issued new guidance to enhance income tax disclosures, primarily through changes in the rate reconciliation and income taxes paid disclosures. The new guidance is effective for fiscal years beginning after December 15, 2024. The new guidance will apply on a prospective basis to annual financial statements for periods beginning after the effective date. However, retrospective application in all prior periods presented is permitted. The Company is currently evaluating the impact of the new guidance on its consolidated financial statements and disclosures.

Disaggregation of Income Statement Expenses. In November 2024, the FASB issued new guidance requiring additional disclosures of specified information about certain costs and expenses. The new guidance is effective for fiscal years beginning after December 15, 2026 and interim periods within fiscal years beginning after December 15, 2027, and is to be applied prospectively with the option to adopt retrospectively. The Company is currently evaluating the impact of the new guidance on its consolidated financial statements and disclosures.

Business Combinations

The Company's Consolidated Statement of Operations and Comprehensive Income for the year ended April 30, 2025 included \$166.8 million of net sales and \$2.9 million of net income from acquisitions made in fiscal 2025. The Company recorded transaction costs of \$3.9 million, \$4.9 million and \$2.0 million during the years ended April 30, 2025, 2024 and 2023, respectively.

Fiscal 2025 Acquisitions

In fiscal 2025, the Company completed the following

acquisitions, with an aggregate purchase price of \$238.8 million. The primary purpose of these transactions was to expand the geographical coverage of the Company and grow the business. The impact of these acquisitions was not material to the Company's Consolidated Financial Statements.

	Company Name	Form of Acquisition	Date of Acquisition
	Howard & Sons Building Materials, Inc.	Purchase of net assets	May 1, 2024
	Yvon (as defined below)	Purchase of 100% of outstanding common stock	July 2, 2024
	R.S. Elliott Specialty Supply, Inc.	Purchase of 100% of outstanding common stock	

August 26, 2024
</td></tr></table></div><div style="margin-top:12pt;text-indent:36pt">On May 1, 2024, the Company acquired Howard & Sons Building Materials, Inc., a distributor of wallboard, steel framing and complementary products from a single location in Pomona, California. </div><div style="margin-top:12pt;text-indent:36pt">On July 2, 2024, the Company acquired Yvon Building Supply, Inc., Yvon Insulation Corporation, Yvon Insulation Windsor, Laminated Glass Technologies, Inc. and Right Fit Foam Insulation Ltd. (collectively, "Yvon"). Yvon provides drywall, insulation, steel, ceilings and other complementary products and related services, including installed insulation. Yvon operates through seven locations across Greater Toronto and Ontario, Canada. The Company funded this transaction with cash on hand and borrowings under its asset based revolving credit facility (the "ABL Facility"). The Company also entered into contingent consideration arrangements, based on purchase volumes of certain customers, that are payable in cash to the sellers over five years, ranging from zero dollars to a maximum amount of \$33.5 million as of the acquisition date (\$46.0 million Canadian dollars). </div><div style="margin-top:12pt;text-indent:36pt">On August 26, 2024, the Company acquired R.S. Elliott Specialty Supply, Inc., a leading regional distributor of stucco, plaster, siding, External Insulation and Finishing Systems ("EIFS") and related construction supplies, servicing markets across Florida from five locations in Orlando, Wildwood, Tampa, West Palm Beach and Jacksonville. The Company funded this transaction with cash on hand and borrowings under its ABL Facility.</div><div style="margin-top:12pt;text-indent:36pt">The following table summarizes the preliminary consideration transferred for the Company's fiscal 2025 acquisitions:</div><div style="margin-top:5pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:bottom;width:94.736%"><tr><td style="width:1.0%"></td><td style="width:85.474%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.326%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">(in thousands)</td><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">Cash</td><td style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;padding:2px 0;text-align:right;vertical-align:bottom">212,150</td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-

family: 'Times New Roman', sans-serif; font-size: 10pt; font-weight: 400; line-height: 100%>Contingent consideration</td><td colspan="2" style="background-color: #ffffff; padding: 2px 0 2px 1pt; text-align: right; vertical-align: bottom">26,648 </td><td style="background-color: #ffffff; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom"></td><td colspan="3" style="display: none"></td><td colspan="3" style="display: none"></td><td colspan="3" style="display: none"></td></tr><tr><td colspan="3" style="background-color: #e6e6ff; padding: 2px 1pt; text-align: left; vertical-align: bottom">Fair value of consideration transferred</td><td style="background-color: #e6e6ff; border-bottom: 3pt double #000000; border-top: 1pt solid #000; padding: 2px 0 2px 1pt; text-align: left; vertical-align: bottom">\$</td><td style="background-color: #e6e6ff; border-bottom: 3pt double #000000; border-top: 1pt solid #000; padding: 2px 0; text-align: right; vertical-align: bottom">238,798 </td><td style="background-color: #e6e6ff; border-bottom: 3pt double #000000; border-top: 1pt solid #000; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom"></td><td colspan="3" style="display: none"></td><td colspan="3" style="display: none"></td><td colspan="3" style="display: none"></td></tr></table></div><div style="margin-top: 12pt; text-indent: 36pt">The preliminary estimated fair value of the Yvon contingent consideration payments was determined using a Monte Carlo simulation which accounts for the probabilities of various outcomes. The contingent consideration will be remeasured to fair value each reporting period with changes in fair value recorded in the Consolidated Statements of Operations and Comprehensive Income. See Note 14, "Fair Value Measurements," for more information on the changes in fair value of contingent consideration.</div><div style="margin-top: 12pt; text-indent: 36pt">The assets acquired and liabilities assumed were recognized at their acquisition date fair values. The acquisition accounting is subject to change as the Company obtains additional information during the measurement period about the facts and circumstances that existed as of the acquisition date. The primary areas of the preliminary acquisition accounting that are not yet finalized relate to preliminary fair value estimates, working capital adjustments and residual goodwill.</div><div style="margin-top: 12pt; text-indent: 36pt">The following table summarizes the preliminary acquisition accounting for the Company's fiscal 2025 acquisitions based on currently available information:</div><div style="margin-top: 5pt"><table style="border-collapse: collapse; display: inline-table; margin-bottom: 5pt; vertical-align: text-bottom; width: 100.000%"><tr><td style="width: 1.0%"></td><td style="width: 59.280%"></td><td style="width: 0.1%"></td><td style="width: 1.0%"></td><td style="width: 11.619%"></td><td style="width: 0.1%"></td><td style="width: 0.1%"></td><td style="width: 0.530%"></td><td style="width: 0.1%"></td><td style="width: 1.0%"></td><td style="width: 11.619%"></td><td style="width: 0.1%"></td><td style="width: 0.1%"></td><td style="width: 0.530%"></td><td style="width: 0.1%"></td><td style="width: 1.0%"></td><td style="width: 11.622%"></td><td style="width: 0.1%"></td></tr><tr><td colspan="3" style="padding: 0 1pt"></td><td colspan="3" style="padding: 2px 1pt; text-align: center; vertical-align: bottom"><span style="color: #000000; font-family: 'Times New Roman', sans-serif; font-size: 8pt; font-weight: 700; line-

Initial Acquisition Accounting		
(in thousands)		
Cash	\$	8,414
Trade accounts and notes receivable		51,721
		832

52,553		
Inventories		
10,731		
(185)		
10,546		
Property and equipment		
22,392		
—		
22,392		
Operating lease right-of-use assets and other assets		
15,826		
636		
16,462		

Intangible assets		
102,563		
14,000		
116,563		
Goodwill		
83,217		
(12,184)		
71,033		
Accounts payable and other liabilities		
(31,483)		
(4,957)		
(36,440)		

Deferred income taxes	(21,230)	
(1,495)		(22,725)
Fair value of consideration transferred	\$	242,151
		\$
(3,353)		\$
	238,798	

Goodwill

[illegible]

5.0

Total intangible assets	\$	116,563

11.9

Trade accounts and notes receivable had an estimated fair value of \$52.6 million and a gross contractual value of \$52.8 million. The difference represented the Company's best estimate of the contractual cash flows that would not be collected.

Fiscal 2024 Acquisitions

In fiscal 2024, the Company completed the following acquisitions, with an aggregate preliminary purchase price of \$380.0 million of cash consideration. The purpose of these acquisitions was to expand the geographical coverage of the Company, expand the Company's complementary product offerings and grow the business.

Company Name	Form of Acquisition	Date of Acquisition
Jawl Lumber		

[illegible]

3,028		
Trade accounts and notes receivable		
37,355		
154		
37,509		
Inventories		
25,713		
37		
25,750		
Prepaid and other current assets		
411		
(32)		

379		
Property and equipment		
17,035		
—		
17,035		
Operating lease right-of-use assets		
61,703		
—		
61,703		
Customer relationships		
124,954		
(4,353)		
120,601		

Trade names			44,064
(664)			
43,400			
Non-compete agreements			4,600
—			
4,600			
Goodwill			151,726
3,700			
155,426			

Accounts payable and accrued expenses	(21,925)		(208)		(22,133)
Operating lease liabilities	(61,703)		—		(61,703)
Deferred income taxes	(6,586)		963		(5,623)

Fair value of consideration transferred			
\$			
380,375			
\$			
(403)			
\$			
379,972			

Goodwill recognized is attributable to synergies achieved through the streamlining of operations combined with improved margins attainable through increased market presence and is attributable to the Company's geographic divisions reportable segment. Goodwill of \$17.2 million is not deductible for U.S. federal income tax purposes, and goodwill of \$138.2 million is deductible for U.S. federal income tax purposes. The estimated useful life for the customer relationships is 12.1 years, the estimated useful life for the trade names is 15.0 years and the estimated useful lives for the non-competition agreements is 5.0 years.

Trade accounts and notes receivable had an estimated fair value of \$37.5 million and a gross contractual value of \$38.0 million. The difference represented the Company's best estimate of the contractual cash flows that would not be collected.

The following table presents the unaudited pro forma consolidated net sales and net income for the Company's fiscal 2024 acquisitions for the period indicated:

[illegible]

[illegible]

April 3, 2023																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
The assets acquired and liabilities assumed were recognized at their acquisition date fair values. The following table summarizes the acquisition accounting for the Company's fiscal 2023 acquisitions:																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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19,308		
Inventories		
16,768		
54		
16,822		
Prepaid and other current assets		
542		
(138)		
404		
Property and equipment		
4,689		
—		

[illegible]

Goodwill		
10,697		
(822)		
Accounts payable and accrued expenses		
(9,091)		
(9,091)		
—		
Operating lease liabilities		
(6,894)		
—		
(6,894)		

Deferred income taxes		(793)	609	(184)
Fair value of consideration transferred		\$	61,732	(1,256)
			60,476	

Goodwill recognized is attributable to expected synergies, increased market presence and the expected value to expand and enhance

the Company's complementary product offerings and is attributable to the Company's geographic divisions reportable segment. Goodwill of \$5.4 million is deductible for U.S. federal income tax purposes. Goodwill of \$4.5 million is not deductible for U.S. federal income tax purposes. The weighted average estimated useful life for customer relationships is 9.5 years and the weighted average estimated useful life for trade names is 15.0 years.

Trade accounts and notes receivable had an estimated fair value of \$19.3 million and a gross contractual value of \$21.0 million. The difference represented the Company's best estimate of the contractual cash flows that would not be collected.

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height:100%">R.S. Elliott Specialty Supply, Inc.</div></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom"><div>Purchase of 100% of outstanding common stock</div></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">August 26, 2024</td></tr></table></div><div><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:99.853%"><tr><td style="width:1.0%"></td><td style="width:38.870%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.532%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:39.456%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.532%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:16.910%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom">Company Name</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom">Form of Acquisition</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom">Date of Acquisition</td></tr><tr><td colspan="3" style="background-color:#cceeef;border-top:1pt solid #000000;padding:2px 1pt;text-align:left;vertical-align:bottom"><div style="margin-top:12pt">Jawl Lumber Corporation</div></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeef;border-top:1pt solid #000;padding:2px 1pt;text-align:left;vertical-align:bottom"><div>Purchase of 100% of outstanding common stock</div></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeef;border-top:1pt solid #000000;padding:2px 1pt;text-align:left;vertical-align:bottom">May 1, 2023</td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"><div style="margin-top:12pt">AMW Construction Supply, LLC</div></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom">Purchase of net assets</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom">October 1, 2023</td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom"><div style="margin-top:12pt">Kamco Supply

		Purchase of net assets	March 1, 2024
Company Name	Form of Acquisition	Date of Acquisition	Construction Supply of Southwest Florida, Inc.
			Purchase of net assets
			June 1, 2022
	Tanner Bolt and Nut, Inc.		Purchase of net assets
		December 30, 2022	
			Blair Building Materials, Inc.

Purchase of net assets

	April 3, 2023		Engler, Meier and Justus, Inc.		
Purchase of 100% of outstanding common stock					
	April 3, 2023				

The following table summarizes the preliminary consideration transferred for the Company's fiscal 2025 acquisitions:

(in thousands)					
Cash	\$				
212,150					
Contingent consideration					
26,648					

	\$			
	—			
Trade accounts and notes receivable				
51,721				
832				
52,553				
Inventories				
10,731				
(185)				
10,546				
Property and equipment				

[illegible]

	(12,184)	71,033	
Accounts payable and other liabilities	(31,483)		
	(4,957)		
		(36,440)	
Deferred income taxes	(21,230)		
	(1,495)		
		(22,725)	
Fair value of consideration transferred	\$		

[illegible]

[illegible]

25,750		
Prepaid and other current assets		
411		
(32)		
379		
Property and equipment		
17,035		
—		
17,035		
Operating lease right-of-use assets		
61,703		
—		

61,703	
Customer relationships	124,954
(4,353)	
Trade names	44,064
(664)	
Non-compete agreements	4,600
—	

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background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom" color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">Goodwill			background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom" color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">151,726	background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"	background-color:#ffffff;padding:0 1pt"	background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom" color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">3,700	background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"	background-color:#ffffff;padding:0 1pt"	background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom" color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">155,426	background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"
background-color:#eceedf;padding:2px 1pt;text-align:left;vertical-align:bottom" color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">Accounts payable and accrued expenses			background-color:#eceedf;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom" color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">(21,925)	background-color:#eceedf;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"	background-color:#eceedf;padding:0 1pt"	background-color:#eceedf;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom" color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">(208)	background-color:#eceedf;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"	background-color:#eceedf;padding:0 1pt"	background-color:#eceedf;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom" color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">(22,133)	background-color:#eceedf;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"
background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom" color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">Operating lease liabilities			background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom" color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">(61,703)	background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"	background-color:#ffffff;padding:0 1pt"	background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom" color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">—	background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"	background-color:#ffffff;padding:0 1pt"	background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom" color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">	background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"

(61,703)	
Deferred income taxes	
(6,586)	
963	
(5,623)	
Fair value of consideration transferred	
\$	380,375
\$	(403)
\$	379,972

The following table summarizes the acquisition accounting for the

[illegible]

16,768			54	16,822	
Prepaid and other current assets			542	(138)	404
Property and equipment			4,689		4,689
Operating lease right-of-use assets					

[illegible]

10,697				(822)			
9,875			(9,091)			(9,091)	
—			(9,091)		(9,091)		
—			(6,894)		(6,894)		
—			(6,894)		(6,894)		
(793)			(793)		(793)		

[illegible]

align:bottom">116,563 </td><td style="border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">11.9</td></tr></table></div>101440000P11Y7M6D13276000P15Y1847000P5Y116563000P11Y10M24D52603200037900017035000170350006170300061703000124954000-435300012060100044064000-664000434000004600000460000015172600037000001554260002192500020800022-963000562300038037500040300037997200017200000138200000P12Y1M6DP15YP5: style="margin-top:12pt;text-indent:36pt">The following table presents the unaudited pro forma consolidated net sales and net income for the Company's fiscal 2024 acquisitions for the period indicated:</div><div style="margin-top:5pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:80.332%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:17.468%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Year Ended</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">April 30, 2024</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">(in thousands)</td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">Net sales</td><td style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;padding:2px 0;text-align:right;vertical-align:bottom">5,711,196 </td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom">Net income</td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">263,482 </td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div>571119600026348200060500000120267000-95900019308000167680005400016822000542000-138000404000468900046890006894000689400014039000140390004614000461400082200098750009091000909100068940006894000793000-6090001840006173200012560006047600054000004500000P9Y6MP15Y1930000021t Receivable<div style="margin-top:12pt;text-indent:36pt"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-

weight:400;line-height:120%">The Company's trade accounts and notes receivable consisted of the following:</div><div style="margin-top:12pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:72.730%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.621%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">April 30,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2025</td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">(in thousands)</td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">Trade receivables</td><td colspan="3" style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td colspan="3" style="background-color:#cceeef;padding:2px 0;text-align:right;vertical-align:bottom">719,868 </td><td colspan="3" style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td colspan="3" style="background-color:#cceeef;padding:2px 0;text-align:right;vertical-align:bottom">745,956 </td><td colspan="3" style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Other receivables</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">128,967 </td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">120,967 </td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-

Allowance for expected credit losses	(7,285)		(10,228)
Other allowances	(5,662)		
Trade accounts and notes receivable	\$	835,888	849,993

The following table presents the change in the allowance for expected credit losses during the year ended April 30, 2025:

(in thousands)	Balance as of April 30, 2024	\$
	10,228	
Provision		
	4,120	
Write-offs and other	(7,063)	
Balance as of April 30, 2025	7,285	
Receivables from contracts with customers, net of allowances, were \$706.9 million and \$729.0 million as of April 30, 2025 and 2024, respectively. The Company did not have material amounts of contract assets or liabilities as of April 30, 2025 or 2024.		
The Company's trade accounts and notes receivable consisted of the following:		

April 30,		
2025		
2024		
(in thousands)		
Trade receivables		
\$		
719,868		
\$		
745,956		
Other receivables		
128,967		
120,967		
Allowance for expected credit losses		

weight:400;line-height:100%">(7,285)</td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(10,228)</td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Other allowances</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(5,662)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(6,702)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">Trade accounts and notes receivable</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">835,888 </td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">849,993 </td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div>7198680007459560001289670001209670007285000102280005662000670200 style="margin-top:12pt;text-indent:36pt">The following table presents the change in the allowance for expected credit losses during the year ended April 30, 2025:</div><div style="margin-top:12pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:86.180%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.620%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom"></td></tr></table></div>

(in thousands)		
Balance as of April 30, 2024		
	\$	10,228
Provision		
		4,120
Write-offs and other		
	(7,063)	
Balance as of April 30, 2025		
	\$	7,285

102280004120000-706300072850007069000000729000000.0Property and Equipment

The Company's property and equipment consisted of the following:</div><div><table style="border-collapse: collapse; display: inline-table; margin-bottom: 5pt; vertical-align: text-bottom; width: 100.000%"><tr><td style="width: 1.0%"></td><td style="width: 72.730%"></td><td style="width: 0.1%"></td><td style="width: 11.619%"></td><td style="width: 0.1%"></td><td style="width: 0.1%"></td><td style="width: 0.530%"></td><td style="width: 0.1%"></td><td style="width: 1.0%"></td><td style="width: 11.621%"></td><td style="width: 0.1%"></td></tr><tr><td colspan="3"></td><td colspan="9">April 30,</td></tr></table></div>

	2025	2024
(in thousands)		
Land	\$	67,310
	\$	67,214
Buildings and leasehold improvements		
Machinery and equipment		

Construction in progress	10,844	7,869
Total property and equipment	893,351	882,107
Less: accumulated depreciation	369,343	309,850
Total property and equipment, net of accumulated depreciation	\$524,008	

#000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">472,257 </td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr>

	\$	67,214	
Buildings and leasehold improvements		171,105	
		159,112	
Machinery and equipment		644,092	
		547,912	
Construction in progress		10,844	
		7,869	
Total property and equipment		893,351	

[illegible]

[illegible]

			Goodwill recognized from acquisitions			71,033					—					71,033				
Impairment of goodwill			—								(42,454)					(42,454)				
Goodwill written off related to sale of business			(1,744)								—					(1,744)				
Acquisition accounting adjustments																				

[illegible]

881,334	

As of April 30, 2025, \$816.0 million of goodwill was assigned to the Company's Geographic Divisions reportable segment and \$65.3 million was assigned to the Company's Other segment. As of April 30, 2024, \$746.0 million of goodwill was assigned to the Company's Geographic Divisions reportable segment and \$107.8 million was assigned to the Company's Other segment. During the year ended April 30, 2025, the Company recorded measurement period adjustments related to its acquisition of Kamco Supply Corporation and affiliates.

Interim impairment test
. During the three months ended January 31, 2025, the Company recognized a \$42.5 million non-cash impairment charge to write off a portion of the goodwill assigned to its Ames reporting unit in conjunction with an interim goodwill impairment test. This charge is included in impairment of goodwill in the Consolidated Statement of Operations and Comprehensive Income for the year ended April 30, 2025. After analysis of a number of factors, including budgeted-to-actual performance, a downward revision to forecasted future cash flows and the prior year excess of fair value over carrying value, the Company determined it was appropriate to perform an interim goodwill impairment test as of January 31, 2025. The primary factor contributing to the impairment was a decrease in the reporting unit's forecasted future cash flows, primarily due to softness in the markets the reporting unit operates in stemming from high interest rates and other economic factors as well as delay in the projected timing of a recovery. Also contributing was an increase in the discount rate and a decrease in market multiples. The impairment charge was equal to the excess of the reporting unit's carrying value over its fair value. As of April 30, 2025, the Company had \$65.3 million of remaining goodwill assigned to its Ames reporting unit.

The Company estimated the fair value of its Ames reporting unit based on a weighting of the income and market approaches. These models use significant unobservable inputs, or Level 3 inputs, as defined by the fair value hierarchy. Under the income approach, the Company calculated the fair value of the reporting unit based on the present value of estimated cash flows using a discounted cash flow method. The significant assumptions used in the discounted cash flow method include internal forecasts and projections developed by management for planning purposes, available industry/market data, discount rates and the growth rate to calculate the terminal value. Under the market approach, fair value is estimated using the guideline company method. The Company selects guideline companies in the industry in which each reporting unit operates. The Company primarily uses EBITDA multiples based on the multiples of the selected guideline companies.

The Company also performed a quantitative assessment of the Ames reporting unit indefinite-lived intangible asset and performed a recoverability test of the Ames reporting unit definite-lived intangible assets, both of which did not indicate an impairment.

Annual impairment test

The annual impairment test during the fourth quarter of fiscal 2025 indicated that the fair value of the Company's reporting units exceeded their carrying values. The Company identified ten reporting units for evaluating goodwill for the fiscal 2025 annual impairment test, which were Central, Midwest, New York, Northeast, Southern, Southeast, Southwest, Western, Canada and Ames. Each of these reporting units constitutes a business for which discrete financial information is available and segment management regularly reviews the operating results. The Company evaluates its reporting units on an annual basis.

The Company performed its fiscal 2025 annual goodwill test using a qualitative approach. Based on the qualitative analysis, the Company determined to perform a quantitative test for its New York reporting unit.

The quantitative impairment test indicated that the fair value of the Company's New York reporting unit exceeded its carrying value.

For all other reporting units, the Company noted no factors from the qualitative assessment that were reasonably likely to cause the fair values to be less than their carrying values and therefore concluded that goodwill was not impaired.

The Company estimates the fair values of its reporting units based on weighting of the income and market approaches. These models use significant unobservable inputs, or Level 3 inputs, as defined by the fair value hierarchy. Under the income approach, the Company calculates the fair value of the reporting unit based on the present value of estimated cash flows using a discounted cash flow method. The significant assumptions used in the discounted cash flow method include internal forecasts and projections developed by management for planning purposes, available industry/market data, discount rates and the growth rate to calculate the terminal value. Under the market approach, the fair value is estimated using the guideline company method. The Company selects guideline companies in the industry in which each reporting unit operates. The Company primarily uses EBITDA multiples based on the multiples of the selected guideline companies.

Intangible Assets

The following tables present the components of the Company's definite-lived intangible assets:

Company's definite-lived intangible assets:

																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															</

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New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">\$</td><td style="background-color:#cceeef;padding:2px 0;text-align:right;vertical-align:bottom">(409,002)</td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;padding:2px 0;text-align:right;vertical-align:bottom">331,423 </td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom">Definite-lived trade names</td><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> 5 - 20 </td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">15.4</td><td colspan="3" style="padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">155,906 </td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(42,598)</td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">113,308 </td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">Developed technology</td><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom"> 5 - 10 </td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:center;vertical-align:bottom">6.9</td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">8,334 </td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(6,125)</td><td style="background-

[illegible]

[illegible]

Estimated Useful Lives (years)																										
Weighted Average Amortization Period																										
April 30, 2024																										
Gross Carrying Amount																										
Accumulated Amortization																										
Net Carrying Value																										
(dollars in thousands)																										
Customer relationships			5 - 15																							
			12.8																							
			\$																							
			695,411																							
			\$																							

serif;font-size:10pt;font-weight:400;line-height:100%">>(395,117)</td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;padding:2px 0;text-align:right;vertical-align:bottom">300,294 </td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom">Definite-lived trade names</td><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"><div style="text-align:center">5 - 20</div></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">15.4</td><td colspan="3" style="padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">143,267 </td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(32,613)</td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">110,654 </td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">Developed technology</td><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom"><div style="text-align:center">5 - 10</div></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:center;vertical-align:bottom">6.9</td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">8,249 </td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(5,843)</td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom"></td></tr></table>

2,406			
Other	3 - 10	5.6	6,142
(1,175)	4,967		
Definite-lived intangible assets			
13.1			
\$	853,069		
(434,748)			
\$			

	418,321	
Indefinite-lived intangible assets		
84,367		
Total intangible assets, net		
\$502,688		

The Company's indefinite-lived intangible assets, other than goodwill, consist of trade names that had a carrying amount of \$84.4 million as of April 30, 2025 and 2024.

In connection with the Company's annual impairment test during the fourth quarter of fiscal 2025, the Company performed a quantitative assessment of the carrying value of its indefinite-lived intangible assets. Based on the Company's assessment, the Company concluded there was no impairment of its indefinite-lived intangible assets.

Definite-lived intangible assets are amortized over their estimated useful lives. The Company amortizes its customer relationships using an accelerated method to match the estimated cash flow generated by such assets

and amortizes its other

definite-lived intangibles using the straight-line method because a pattern to which the expected benefits will be consumed or otherwise used up could not be reliably determined. Amortization expense related to definite-lived intangible assets was \$81.1 million, \$64.2 million and \$65.7 million during the years ended April 30, 2025, 2024 and 2023, respectively, and is recorded in depreciation and amortization expense in the Consolidated Statements of Operations and Comprehensive Income.

During the year ended April 30, 2025, the Company wrote off fully amortized customer relationships with a carrying amount and accumulated amortization of \$54.0 million and fully amortized trade names with a carrying amount and accumulated amortization of \$0.3 million.

The following table summarizes the estimated future amortization expense for definite-lived intangible assets. Actual amortization expense to be reported in future periods could differ materially from these estimates as a result of acquisitions, changes in useful lives, foreign currency exchange rate fluctuations and other relevant factors.

Year Ending April 30,			
			(in thousands)
	2026		
	\$		
	74,340		
	2027		
	66,593		
	2028		
	58,006		

2029

50,326

2030	43,514
Thereafter	159,570
Total	\$ 452,349

The following table presents changes in the carrying amount of goodwill:

Gross																	
Accumulated																	
Net																	

			Carrying Amount			Impairment Loss			Carrying Amount		

71,033		
Impairment of goodwill	—	
(42,454)	(42,454)	
Goodwill written off related to sale of business	(1,744)	
—	(1,744)	
2,008	2,008	
—	—	
2,008	2,008	
Acquisition accounting adjustments	2,008	

weight:400;line-height:100%">Translation adjustment</td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,615)</td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">339</td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,276)</td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">Balance as of April 30, 2025</td><td style="background-color:#cceeef;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">987,371</td><td style="background-color:#cceeef;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td style="background-color:#cceeef;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">(106,037)</td><td style="background-color:#cceeef;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td style="background-color:#cceeef;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">881,334</td><td style="background-color:#cceeef;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div>91768900063922000853767000710330007103300042454000424540001744001615000339000-1276000987371000106037000881334000816000000.065300000746000000.01078000

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

695,411	\$	(395,117)	\$	300,294
5 - 20				
15.4	143,267	(32,613)	110,654	
Developed technology				
5 - 10				
6.9				

serif;font-size:10pt;font-weight:400;line-height:100%">8,249 </td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(5,843)</td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,406 </td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom">Other</td><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"><div style="text-align:center">3 - 10</div></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">5.6</td><td colspan="3" style="padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">6,142 </td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,175)</td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,967 </td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">Definite-lived intangible assets</td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:center;vertical-align:bottom">13.1</td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td style="background-color:#cceeef;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">853,069 </td><td style="background-color:#cceeef;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td style="background-color:#cceeef;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-

[illegible]

[illegible]

Total

	\$	452,349	

The Company's other accrued expenses and current liabilities consisted of the following:

	April 30, 2025	2024	
Insurance related liabilities	\$	25,832	

18,822		
Customer rebates payable	20,649	
		19,513
Sales taxes payable	17,973	
		19,037
Income taxes payable	3,128	
		2,360
Reserve for sales returns	9,066	
		9,804
Accrued interest		

9,532	10,425	Other	41,216	31,243	Total other accrued expenses and current liabilities	\$	127,396		\$	111,204
The Company's other accrued expenses and current liabilities consisted of the following:										

April 30,								
2025								
2024								
(in thousands)								
Insurance related liabilities			\$			25,832		
			\$			18,822		
Customer rebates payable						20,649		
						19,513		
Sales taxes payable						17,973		
						19,037		

Income taxes payable			3,128	2,360
Reserve for sales returns			9,066	9,804
Accrued interest			9,532	10,425
Other			41,216	31,243
Total other accrued expenses and current liabilities			\$	

#000000;padding:2px 0;text-align:right;vertical-align:bottom">127,396 </td><td style="border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td style="border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">111,204 </td><td style="border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div>2583200018822000206490001951300017973000190370003128000236000090

Term Debt<div style="margin-top:12pt;text-indent:36pt">The Company's long-term debt consisted of the following:</div><div style="margin-top:5pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:99.853%"><tr><td style="width:1.0%"></td><td style="width:72.692%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.637%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.532%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.639%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">April 30,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2025</td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">(in thousands)</td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">Term Loan Facility</td><td style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;padding:2px 0;text-align:right;vertical-align:bottom">492,515 </td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times

\$		
497,503		
Unamortized discount and deferred financing costs on Term Loan Facility		
(5,317)		
(6,406)		
ABL Facility		
225,478		
270,000		
Senior Notes		
350,000		
350,000		
Unamortized discount and deferred financing costs on Senior Notes		
(2,741)		

			(3,426)
Finance lease obligations			
		193,655	
		168,738	
Installment notes at fixed rates up to 5.0%, due in monthly and annual installments through 2029			
		10,756	
		4,170	
Unamortized discount on installment notes			
		—	
		(4)	
Carrying value of debt			
		1,264,346	
		1,280,575	

Less current portion		
		57,901
50,849		
Long-term debt		
		\$
		1,206,445
		\$
		1,229,726

Term Loan Facility

The Company's wholly owned subsidiaries, GYP Holdings II Corp., as parent guarantor (in such capacity, "Holdings"), and GYP Holdings III Corp., as borrower (in such capacity, the "Borrower" and, together with Holdings and the Subsidiary Guarantors (as defined below), the "Loan Parties"), have a senior secured first lien term loan facility (the "Term Loan Facility"). The indebtedness and obligations under the Term Loan Facility are secured by a first-priority security interest in substantially all of the fixed assets of the Company and its subsidiaries (including the Company's indirect Canadian subsidiaries) and a second-priority security interest in substantially all of the current assets of the Company and its subsidiaries (including the Canadian Subsidiaries), subject to exclusions as set forth in the Term Loan Facility and related loan documents. As of April 30, 2025, the applicable rate of interest was 6.57%.

On May 12,

2023, the Company amended the Term Loan Facility to provide refinancing term loans in the aggregate principal amount of \$500.0 million, the net proceeds of which were used, together with cash on hand, to refinance the then outstanding borrowings under the Term Loan Facility in the principal amount of \$499.5 million and pay related fees. The amendment also amended the Term Loan Facility to, among other things, (i) replace Credit Suisse with JPMorgan as the administrative agent and collateral agent, (ii) extend the maturity date by seven years from the date of the amendment to May 12, 2030 and (iii) modify certain thresholds, baskets and amounts referenced therein. The amended Term Loan Facility bears interest at a floating rate per annum of SOFR plus 3.00%. The Company recorded a write-off of debt discount and deferred financing fees of \$1.4 million, which is included in write-off of debt discount and deferred financing fees in the Consolidated Statement of Operations and Comprehensive Income for the year ended April 30, 2024.

The amended Term Loan Facility permits the Borrower to add one or more incremental term loans up to (1) a fixed amount equal to the greater of (x) \$500.0 million and (y) 100% of consolidated EBITDA for the most recently ended four fiscal quarter period plus (2) additional amounts subject to a secured first lien leverage ratio test not to exceed 3.50:1.00. The Company is required to make scheduled quarterly payments of \$1.3 million, or 0.25% of the aggregate principal amount of the Term Loan Facility, with the balance due May 12, 2030. Provided that the individual affected lenders agree accordingly, the maturities of the Term Loan Facility may, upon the Borrower's request and without the consent of any other lender, be extended. GYP Holdings II Corp., the sole entity between Borrower and the financial reporting entity, is a holding company with no other operations, assets, liabilities or cash flows other than through its ownership of the Borrower and its operating subsidiaries.

On February 2, 2024, the Company amended its Term Loan Facility to reduce the interest rate applicable to the outstanding borrowings under the Term Loan Facility. The applicable rate for term Secured Overnight Financing Rate (SOFR) loans under the Term Loan Facility was reduced from a floating rate per annum of Term SOFR (as defined in the Term Loan Facility) plus 3.00% to a floating rate per annum of Term SOFR plus 2.25%, and the applicable rate for base rate loans under the Term Loan Facility was reduced from a floating rate per annum of the Base Rate (as defined in the Term Loan Facility) plus 2.00% to a floating rate per annum of the Base Rate plus 1.25%. The other material terms of the Term Loan Facility remain unchanged. The Company recorded a write-off of debt discount and deferred financing fees of \$0.7 million, which is included in write-off of debt discount and deferred financing fees in the Consolidated Statement of Operations and Comprehensive Income for the year ended April 30, 2024.

Asset Based Lending Facility

The Company has an asset based lending facility ("ABL Facility") that provides for aggregate revolving commitments of \$950.0 million. GYP Holdings III Corp. is the lead borrower (in such capacity, the "Lead Borrower"). Extensions of credit under the ABL Facility are limited by a borrowing base calculated periodically based on specified percentages of the value of eligible inventory and accounts receivable, subject to certain reserves and other adjustments.

At the Company's option, the interest rates applicable

to the loans under the ABL Facility are based on SOFR or base rate plus, in each case, an applicable margin. The margins applicable for each elected interest rate are subject to a pricing grid, as defined in the ABL Facility agreement, based on average daily availability for the most recent fiscal quarter. The ABL Facility also contains an unused commitment fee. As of April 30, 2025, the weighted average interest rate on borrowings was 5.85%.

On May 23, 2024, we amended our ABL Facility to replace the Canadian Dollar Offered Rate (CDOR) as the benchmark rate for borrowings under the Canadian revolving credit subfacility with the Canadian Overnight Repo Rate Average (CORRA).

As of April 30, 2025, the Company had available borrowing capacity of \$631.3 million under the ABL Facility. The ABL Facility matures on December 22, 2027. The ABL Facility contains a cross-default provision with the Term Loan Facility.

Terms of the ABL Facility and Term Loan Facilities

Collateral

The ABL Facility is collateralized by (a) first priority perfected liens on the following assets of the Loan Parties (including the Canadian Subsidiaries): (i) accounts receivable; (ii) inventory; (iii) deposit accounts; (iv) cash and cash equivalents; (v) tax refunds and tax payments; (vi) chattel paper; and (vii) documents, instruments, general intangibles, securities accounts, books and records, proceeds and supporting obligations related to each of the foregoing, subject to certain exceptions (collectively, "ABL Priority Collateral"); and (b) second priority perfected liens on the remaining assets of the Loan Parties not constituting ABL Priority Collateral, subject to customary exceptions (collectively, "Term Priority Collateral") and excluding real property.

The Term Loan Facility is collateralized by (a) first priority liens on the Term Priority Collateral (including certain material real property) and (b) second priority liens on the ABL Priority Collateral, subject to customary exceptions.

Prepayments

The Term Loan Facility may be prepaid at any time. Under certain circumstances and subject to certain exceptions, the Term Loan Facility will be subject to mandatory prepayments in an amount equal to:

•

100% of the net proceeds of certain asset sales and issuances or incurrences of nonpermitted indebtedness; and

•

height:120%;padding-left:14.5pt">50% of annual excess cash flow for any fiscal year; such percentage to decrease to 25% or 0% depending on the attainment of certain total leverage ratio targets.

</div><div style="margin-top:12pt;text-indent:36pt">As of April 30, 2025, there was no prepayment required related to excess cash flow.

</div><div style="margin-top:12pt;text-indent:36pt">The ABL Facility may be prepaid at the Company's option at any time without premium or penalty and will be subject to mandatory prepayment if the outstanding ABL Facility exceeds the lesser of (i) the borrowing base and (ii) the aggregate amount of commitments. Mandatory prepayments do not result in a permanent reduction of the lenders' commitments under the ABL Facility.

</div><div style="margin-top:12pt">Guarantees

</div><div style="margin-top:12pt;text-indent:36pt">Holdings guarantees the payment obligations under the ABL Facility and the Term Loan Facility. Certain of Holdings' subsidiaries (i) guarantee the payment obligations under the Term Loan Facility (in such capacity, the "Subsidiary Guarantors") and (ii) are co-borrowers under the ABL Facility.

</div><div style="margin-top:12pt">Covenants

</div><div style="margin-top:12pt;text-indent:36pt">The ABL Facility and Term Loan Facility contain a number of covenants that limit the Company's ability and the ability of the Company's restricted subsidiaries, as described in the respective credit agreement, to incur more indebtedness; pay dividends, redeem or repurchase stock or make other distributions; make investments; create restrictions on the ability of our restricted subsidiaries to pay dividends to us or make other intercompany transfers; create liens securing indebtedness; transfer or sell assets; merge or consolidate; enter into certain transactions with our affiliates; and prepay or amend the terms of certain indebtedness. The Company was in compliance with all covenants under the ABL Facility and Term Loan Facility as of April 30, 2025.

</div><div style="margin-top:12pt">Events of Default

</div><div style="margin-top:12pt;text-indent:36pt">The ABL Facility and Term Loan Facility also provide for customary events of default, including non-payment of principal, interest or fees, violation of covenants, material inaccuracy of representations or warranties, specified cross-default to other material indebtedness, certain bankruptcy events, certain ERISA events, material invalidity of guarantees or security interest, material judgments and changes of control.

</div><div style="margin-top:12pt">Senior Notes

</div><div style="margin-top:12pt;text-indent:36pt">The Company has \$350.0 million of senior notes ("Senior Notes") outstanding. The Senior Notes bear interest at 4.625% per annum and mature on May 1, 2029. Interest is payable semi-annually in arrears on May 1 and November 1.

</div><div style="margin-top:12pt;text-indent:36pt">The Senior Notes are general senior unsecured obligations, rank

equally in right of payment with all existing and future senior indebtedness of the Company, including the Term Loan Facility and ABL Facility, and are senior in right of payment to any existing and future subordinated indebtedness of the Company. The Senior Notes and the related guarantees are effectively subordinated to all existing and future secured indebtedness of the Company and the Company's subsidiaries guaranteeing the notes, including indebtedness under the Term Loan Facility and the ABL Facility, to the extent of the value of the assets securing such indebtedness. The Senior Notes and the related guarantees are structurally subordinated to all of the existing and future indebtedness and other liabilities of the Company's subsidiaries that do not guarantee the Senior Notes.

The Company may redeem some or all the Senior Notes at any time on or after May 1, 2024, at the redemption prices set forth in the indenture, plus accrued and unpaid interest up to, but not including, the redemption date. If the Company sells certain assets or consummates certain change in control transactions, the Company will be required to make an offer to repurchase the Senior Notes.

The indenture contains certain covenants that, among other things, limit the Company's ability and the ability of its restricted subsidiaries to incur additional indebtedness, make certain dividends, repurchase Company stock or make other distributions, make certain investments, create liens, transfer or sell assets, merge or consolidate, and enter into transactions with the Company's affiliates. Such covenants are subject to important exceptions and qualifications set forth in the indenture. The indenture also contains certain customary events of default, including failure to make payments in respect of the principal amount of the Senior Notes, failure to make payments of interest on the Senior Notes when due and payable, failure to comply with certain covenants and agreements and certain events of bankruptcy or insolvency.

Installment

The Company's installment notes include notes for the payout of stock appreciation rights, deferred compensation and redeemable noncontrolling interests. See Note 13, "Stock Appreciation Rights, Deferred Compensation and Redeemable Noncontrolling Interests."

Debt

Maturities

As of April 30, 2025, the maturities of existing long-term debt and finance leases were as follows:

[illegible]

[illegible]

	\$	49,333		\$	3,580		\$	57,901		2027	4,988		—		—	45,869		2,131	

52,988			
2028	4,988		
225,478	225,478		
39,812	39,812		
272,335	272,335		
2029	4,988		
—	—		

29,637			
2,000			
36,625			
2030			
4,988			
—			
350,000			
19,539			
988			
375,515			
Thereafter			
467,575			

	\$	9,465	477,040
\$			
492,515	225,478	\$	
\$			

weight:400;line-height:120%">350,000</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">193,655</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">10,756</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">1,272,404</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div><div style="margin-top:12pt;text-indent:36pt">The Company's long-term debt consisted of the following:</div><div style="margin-top:5pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:99.853%"><tr><td style="width:1.0%"></td><td style="width:72.692%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.637%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.532%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.639%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">April 30,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2025</td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid

2024		
(in thousands)		
Term Loan Facility	\$	492,515
	\$	497,503
Unamortized discount and deferred financing costs on Term Loan Facility	(5,317)	
	(6,406)	
ABL Facility	225,478	
		270,000
Senior Notes		

350,000		
Unamortized discount and deferred financing costs on Senior Notes	(2,741)	(3,426)
Finance lease obligations	193,655	
Installment notes at fixed rates up to 5.0%, due in monthly and annual installments through 2029	10,756	
	4,170	
Unamortized discount on installment notes		

	(4)	Carrying value of debt	1,264,346		Less current portion	57,901		Long-term debt	\$	1,206,445		\$	1,229,726

492515000497503000531700064060002254780002700000000350000000035000

As of April 30, 2025, the maturities of existing long-term debt and finance leases were as follows:

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419</

[illegible]

[illegible]

2029	4,988			
—				
29,637				
2,000				
36,625				
2030	4,988			
—				
350,000				

19,539	988	375,515	Thereafter	467,575	—	9,465	477,040	\$

[illegible]

[illegible]

	\$	29,222		\$	24,501
Interest on lease liabilities					
		11,361			
7,988					
Operating lease cost					
		82,774			
65,804					
Variable lease cost					
		15,715			

[illegible]

Operating cash flows from finance leases		11,361			7,988			7,187
Financing cash flows from finance leases		46,720			41,786			35,845
Right-of-use assets obtained in exchange for lease obligations								
Operating leases(a)		120,479			112,618			

73,083		
Finance leases		
71,001		
77,495		
59,720		

(a) Includes operating lease ROU assets obtained in acquisitions. See Note 2, "Business Combinations" for more information on business combinations.

Other information related to leases was as follows:

April 30,			2025			2024			
			(in thousands)			Finance leases included in property and equipment			

Property and equipment					
\$			356,417		
\$			289,707		
Accumulated depreciation					
(106,103)					
(78,170)					
Property and equipment, net					
\$			250,314		
\$			211,537		
Weighted-average remaining lease term (years)					

Operating leases		
7.2		
6.9		
Finance leases		
4.2		
4.0		
Weighted-average discount rate		
Operating leases		
6.9		
%		
6.3		
%		
Finance leases		
6.1		
%		
5.7		
%		

[illegible]

2028	44,657	59,431	32,267	51,509	20,616	40,403	Thereafter	9,667	140,468	Total lease payments	220,013

435,877 </td><td style="background-color:#cceeef;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom">Less imputed interest</td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">26,358 </td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">102,179 </td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt 2px 7.75pt;text-align:left;vertical-align:bottom">Total</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">193,655 </td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">333,698 </td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div>Leases<div style="margin-top:12pt;text-align:justify;text-indent:36pt">The components of lease expense were as follows:</div><div><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:57.525%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.204%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.204%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.207%"></td><td style="width:0.1%"></td></tr></table></div>

			Year Ended April 30,																																																				
			2025			2024			2023			(in thousands)																																											
			Finance lease cost:															Amortization of right-of-use assets						\$			34,710						\$			29,222						\$			24,501						Interest on lease liabilities				

11,361					
			7,988		
			7,187		
Operating lease cost					
82,774					
			65,804		
			57,093		
Variable lease cost					
			15,715		
			16,686		
			19,699		
			Total lease cost		
\$					

[illegible]

2023														
(in thousands)			Cash paid for amounts included in the measurement of lease liabilities											
Operating cash flows from operating leases			\$											
			80,185											
			\$											
			64,117											
			\$											
			56,269											
Operating cash flows from finance leases														
			11,361											
			7,988											
			7,187											

Financing cash flows from finance leases		46,720	41,786	35,845
Right-of-use assets obtained in exchange for lease obligations				
Operating leases(a)		120,479	112,618	73,083
Finance leases		71,001	77,495	

59,720

(a) Includes operating lease ROU assets obtained in acquisitions. See Note 2, "Business Combinations" for more information on business combinations.

Other information related to leases was as follows:

	April 30,	2025	2024
			(in thousands)
Finance leases included in property and equipment		\$	356,417
Property and equipment		\$	\$

289,707																											
<table> <tr> <td colspan="3">Accumulated depreciation</td> <td>(106,103)</td> </tr> <tr> <td colspan="3"></td> <td></td> </tr> <tr> <td colspan="3">(78,170)</td> <td></td> </tr> </table>				Accumulated depreciation			(106,103)					(78,170)															
Accumulated depreciation			(106,103)																								
(78,170)																											
<table> <tr> <td colspan="3">Property and equipment, net</td> <td>\$</td> </tr> <tr> <td colspan="3"></td> <td>250,314</td> </tr> <tr> <td colspan="3"></td> <td></td> </tr> <tr> <td colspan="3"></td> <td>211,537</td> </tr> </table>				Property and equipment, net			\$				250,314								211,537								
Property and equipment, net			\$																								
			250,314																								
			211,537																								
<table> <tr> <td colspan="3">Weighted-average remaining lease term (years)</td> <td></td> </tr> <tr> <td colspan="3"></td> <td></td> </tr> <tr> <td colspan="3"></td> <td></td> </tr> <tr> <td colspan="3"></td> <td></td> </tr> </table>				Weighted-average remaining lease term (years)																							
Weighted-average remaining lease term (years)																											
<table> <tr> <td colspan="3">Operating leases</td> <td>7.2</td> </tr> <tr> <td colspan="3"></td> <td></td> </tr> <tr> <td colspan="3"></td> <td>6.9</td> </tr> <tr> <td colspan="3"></td> <td></td> </tr> <tr> <td colspan="3">Finance leases</td> <td>4.2</td> </tr> <tr> <td colspan="3"></td> <td></td> </tr> </table>				Operating leases			7.2								6.9					Finance leases			4.2				
Operating leases			7.2																								
			6.9																								
Finance leases			4.2																								

[illegible]

Operating									
Year Ending April 30,	(in thousands)								
2026	\$	59,496						\$	74,693
2027	53,310						69,373		
2028	44,657						59,431		
2029									

[illegible]

[illegible]

(in thousands)														
Finance lease cost:														
Amortization of right-of-use assets			\$			34,710						\$		
						29,222								
			\$			24,501								
Interest on lease liabilities			11,361											

82,774	65,804			57,093	
Variable lease cost			15,715		
16,686			19,699		
Total lease cost			\$		
144,560					
\$			119,700		
\$			\$		

Supplemental cash flow information related to leases was as follows:

Year Ended April 30,	2025	2024	2023
Cash paid for amounts included in the measurement of lease liabilities	\$		
Operating cash flows from operating leases			

80,185				\$	64,117				\$	56,269	
Operating cash flows from finance leases			11,361					7,988		7,187	
Financing cash flows from finance leases			46,720					41,786		35,845	
Right-of-use assets obtained in exchange for lease obligations											

April 30,								
			2025			2024		
			(in thousands)					
Finance leases included in property and equipment								
Property and equipment			\$					
			\$					
			\$					
Accumulated depreciation			(106,103)					
			(78,170)					
Property and equipment, net								

	\$	250,314		\$	211,537
Weighted-average remaining lease term (years)					
Operating leases					
7.2					
Finance leases					
4.2					
4.0					
Weighted-average discount rate					
Operating leases					
6.9					
%					

6.3		
Finance leases	6.1	
5.7		

</div>35641700028970700010610300078170000250314000211537000P7Y2M12DP6

Future minimum lease payments under non-cancellable leases as of April 30, 2025 were as follows:									

[illegible]

Thereafter

9,667	140,468	220,013	435,877
Less imputed interest	26,358	102,179	Total
\$	193,655		

53,310	69,373	2028	44,657	59,431	51,509	2030	20,616	40,403	Thereafter	9,667	140,468

Total lease payments	220,013	435,877	Less imputed interest	26,358	102,179	Total	\$	193,655	333,698

5949600074693000533100006937300044657000594310003226700051509000

Plan

The Company maintains a 401(k) defined contribution retirement plan for its employees. Participants are allowed to choose

from a selection of mutual funds to designate how both employer and employee contributions are invested. Under the plan, the Company matches 50% of each employee's contributions on the first 4% of the employee's compensation contributed. The Company contributed \$10.5 million, \$8.9 million and \$7.8 million during the years ended April 30, 2025, 2024 and 2023, respectively.

The following table presents the components of income before taxes for the years ended April 30, 2025, 2024 and 2023:

Year Ended April 30,	2025	2024	2023
Income Taxes	\$10,500,000	\$8,900,000	\$7,800,000

	\$	392,299		Foreign		15,525		26,857		55,204		Income before taxes		\$	174,295		374,166		447,503

[illegible]

[illegible]

(3,705)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt 2px 7.75pt;text-align:left;vertical-align:bottom">State</td><td colspan="2" style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(526)</td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,808</td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">610</td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Total Deferred</td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(8,628)</td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,685</td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">220</td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">Total provision for income taxes</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">58,826</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid

The following table summarizes the significant differences between the U.S. federal statutory tax rate and the Company's effective tax rate:

Year Ended April 30,	2025	2024	2023
Statutory tax rate	21.0%	21.0%	21.0%
State income taxes, net of federal income tax credit	1.6%	1.6%	1.6%
Excess tax benefits from stock-based compensation	(0.5)%	(0.5)%	(0.5)%
Change in uncertain tax positions	1.9%	1.9%	1.9%
Other	0.1%	0.1%	0.1%
Effective tax rate	24.1%	26.1%	25.1%

(in thousands)		
Federal income taxes at statutory rate		
		\$
36,588		
\$		
78,538		
		\$
93,976		
State income taxes, net of federal income tax benefit		
11,612		
19,008		
16,847		
Impact of foreign rate differences		
923		
		(1,672)

[illegible]

GILTI		
132		
39		
1,452		
Goodwill impairment		
8,915		
—		
—		
Other		
216		
540		
14		
Total provision for income taxes		

	\$	58,826		\$	98,087		\$	114,512

The tax effects of temporary differences, which give rise to deferred income taxes are as follows:

	April 30,	2025	2024
Deferred income tax assets:	(in thousands)		

[illegible]

Deferred compensation	10,338	10,043
Equity compensation	4,172	3,903
Acquisition related costs	1,812	1,454
Net operating loss carry-forwards	1,645	1,928
Disallowed interest expense	2,114	

	2,097	
Investment in partnerships	32,751	
Operating lease liability	83,581	
	63,151	
Other deferred tax assets, net	4,934	
	4,382	
Total deferred income tax assets	161,578	
	137,049	

	Less: Valuation allowance	
		(11,801)
		(12,541)
Total deferred income tax assets, net of valuation allowance		
		149,777
Total deferred income tax assets, net of valuation allowance		
		124,508
Total deferred income tax assets, net of valuation allowance		
Deferred income tax liabilities:		
Amortization of intangible assets		
		(55,963)
Total deferred income tax liabilities		
		(41,663)
Total deferred income tax liabilities		
Operating lease right-of-use assets		
		(80,251)
Total deferred income tax liabilities		
		(61,283)
Total deferred income tax liabilities		
Total deferred income tax liabilities		

New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">Depreciation</td><td colspan="2" style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(64,167)</td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(57,667)</td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Derivative instruments</td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(130)</td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(2,780)</td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Other deferred tax liabilities, net</td><td colspan="2" style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,181)</td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,923)</td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom">Total deferred income tax liabilities</td><td colspan="2" style="border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(201,692)</td><td style="border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="2" style="border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(165,316)</td><td style="border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">Deferred income tax liabilities</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-

(51,915)	\$			(40,808)

GILTI.

The Company is subject to current tax on global intangible low-taxed income (“GILTI”) earned by certain foreign subsidiaries. The EASB Staff Q&A, Topic 740 No. 5, Accounting for Global Intangible Low-Taxed Income, states that an entity can make an accounting policy election to either recognize deferred taxes for temporary differences expected to reverse as GILTI in future years or provide for the tax expense related to GILTI in the year the tax is incurred. The Company has elected to recognize the tax on GILTI as a period expense in the period the tax is incurred.

As of April 30, 2025, the Company’s assertion has not changed from the year ended April 30, 2024 that it does not intend to permanently reinvest its accumulated earnings in its non-U.S. subsidiaries and will continue to periodically distribute the earnings on an as needed basis. The Company does not anticipate significant tax consequences from any future distributions.

NOLs

. During recent tax years, the Company generated certain state net operating loss carry-forwards which are available for use against taxable income in each respective state. The Company had gross state net operating losses available for carry-forward of \$34.5 million and \$37.4 million as of April 30, 2025 and 2024, respectively, which expire beginning in 2032.

Valuation allowance

. Deferred tax assets and liabilities are computed by applying the federal and state income tax rates in effect to the gross amounts of temporary differences and other tax attributes, such as net operating loss carry-forwards. As of each reporting date, the Company considers new evidence, both positive and negative, that could affect the future realization of deferred tax assets. Valuation allowances are established if management believes that it is more likely than not the related tax benefits will not be realized. The valuation allowance as of April 30, 2025 and 2024 primarily relates to a portion of the outside basis difference that was created as a result of the impairment of goodwill recognized during the year ended April 30, 2020 and state disallowed interest carryforwards. The state

[illegible]

United States			\$	158,770		\$	347,309		\$	392,299
Foreign			15,525		26,857		55,204		Income before taxes	
			\$							
			174,295							

[illegible]

New Roman		
Current		
Federal		
\$		
40,773		
\$		
63,306		
\$		
76,532		
Foreign		
12,495		
8,235		
16,727		
State		

14,186		
22,861		
21,033		
Total Current	67,454	
94,402		
114,292		
Deferred		
Federal	(1,057)	5,446

[illegible]

			220		
Total provision for income taxes			\$		
			58,826		
			\$		
			98,087		
			\$		
			114,512		

4077300063306000765320001249500082350001672700014186000228610002105700054460003315000-7045000-3569000-3705000-5260001808000610000-862800036850002200005882600098087000114512000

The following table summarizes the significant differences between the U.S. federal statutory tax rate and the Company's effective tax rate:

[illegible]

[illegible]

	(1,942)	
Other permanent items	3,219	
	3,704	
	2,670	
GILTI	132	
	39	
Goodwill impairment	8,915	
	—	

Other

216	540	14
Total provision for income taxes		
\$	58,826	
\$	98,087	
\$	114,512	

The tax effects of temporary differences, which give rise to deferred

income taxes are as follows:									
April 30,			2025			2024			
Deferred income tax assets:			(in thousands)			Allowances on accounts and notes receivable			
			\$			\$			
			4,399						
			\$						
			5,973						
Accrued payroll and related costs			2,973						
			2,606						

Insurance reserves	6,678	4,568	6,495	10,338	10,043	4,172	3,903	1,812
Inventory costs	6,181	6,495	10,338	10,043	4,172	3,903	1,812	
Deferred compensation	10,338	10,043	4,172	3,903	1,812			
Equity compensation	4,172	3,903	1,812					
Acquisition related costs	1,812							

1,454		
Net operating loss carry-forwards		
1,645		
1,928		
Disallowed interest expense		
2,114		
2,097		
Investment in partnerships		
32,751		
30,449		
Operating lease liability		
83,581		
63,151		
Other deferred tax assets, net		

4,934	4,382		
Total deferred income tax assets			
161,578		137,049	
Less: Valuation allowance			
(11,801)		(12,541)	
Total deferred income tax assets, net of valuation allowance			
149,777		124,508	
Deferred income tax liabilities:			

Amortization of intangible assets	(55,963)		
Operating lease right-of-use assets	(80,251)		
Depreciation	(64,167)		
Derivative instruments	(130)		
Other deferred tax liabilities, net	(1,181)		

(1,923)

Total deferred income tax liabilities	(201,692)		
		(165,316)	
Deferred income tax liabilities	\$	(51,915)	
			(40,808)

4399000597300029730002606000667800045680006181000649500010338000

Equity

Share Repurchase Program

On December 2, 2024, the Company's Board of Directors approved a new share repurchase program authorizing the Company to repurchase up to \$250.0 million of its outstanding common stock (such new repurchase program, the "2024 Repurchase Plan"). The 2024 Repurchase Plan replaces the Company's previous share repurchase authorization of \$250.0 million. The Company may conduct repurchases under the 2024 Repurchase Plan through a variety of methods, which may include open market transactions, block trades, accelerated share repurchases, under trading plans in accordance with SEC Rule 10b5-1, in privately negotiated transactions or in any

combination of such methods, in each case in compliance with Rule 10b-18 under the Exchange Act. The timing and amount of any purchases of our common stock are subject to a variety of factors, including, but not limited to, our liquidity, credit availability, general business and market conditions, stock price, our debt covenants and the availability of alternative investment opportunities. The 2024 Repurchase Program does not obligate the Company to acquire any amount of common stock, and it may be suspended or terminated at any time at the Company's discretion. As of April 30, 2025, the Company had \$192.0 million of remaining repurchase authorization under its stock repurchase program.

Share repurchases in excess of issuances are subject to a 1% excise tax. The Company includes the applicable excise tax as part of the cost basis of the shares acquired and records the taxes as a liability in accrued expenses and other liabilities in the Consolidated Balance Sheet.

Shares repurchased pursuant to the Company's share repurchase program are retired. The Company's accounting policy related to its share repurchases is to reduce its common stock based on the par value of the shares and charge any excess of cost over par value to additional paid-in capital. The following table presents share repurchase activity for the years ended April 30, 2025, 2024 and 2023.

	2025	2024	2023	Amount repurchased pursuant to repurchase program
Number of shares repurchased	1,000,000	1,000,000	1,000,000	1,000,000
Weighted average price paid per share	\$192.00	\$192.00	\$192.00	\$192.00
Total cost	\$192.00	\$192.00	\$192.00	\$192.00
Less: Excise tax	\$1.92	\$1.92	\$1.92	\$1.92
Total cost, net of excise tax	\$190.08	\$190.08	\$190.08	\$190.08

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

		(2,884)	
Balances as of April 30, 2024		(35,071)	
		(4,929)	
		8,481	
		(31,519)	
Other comprehensive loss before reclassification			(355)
			(1,958)
			(5,953)
			(8,266)

	Reclassification to earnings from accumulated other comprehensive income (loss)
<u>—</u>	
(2,148)	(35,426)
(2,148)	(6,887)
(2,148)	380

bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">(41,933)</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div><div style="margin-top:12pt;text-indent:36pt">Other comprehensive income (loss) before reclassification on derivative instruments for the years ended April 30, 2025, 2024 and 2023 is net of tax of \$1.9 million, \$3.7 million and \$0.3 million, respectively. Reclassification to earnings from accumulated other comprehensive income (loss) on derivative instruments for the years ended April 30, 2025, 2024 and 2023 is net of tax of \$0.7 million, \$0.9 million and \$0.6 million, respectively. Other comprehensive loss before reclassification on intra-entity transactions that are of a long-term investment nature for the years ended April 30, 2025 and 2024 is net of tax of \$0.7 million and \$1.6 million, respectively.</div>25000000002500000000192000000.0The following table presents share repurchase activity for the years ended April 30, 2025, 2024 and 2023. <div style="margin-bottom:12pt;margin-top:5pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:56.356%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.496%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.496%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.823%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.499%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="15" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Year Ended April 30,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2025</td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="15" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">(in thousands)</td></tr></tr></table></div>

Amount repurchased pursuant to repurchase program</td><td style="background-color:#e6e6ff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#e6e6ff;padding:2px 0;text-align:right;vertical-align:bottom">164,144 </td><td style="background-color:#e6e6ff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#e6e6ff;padding:0 1pt"></td><td style="background-color:#e6e6ff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#e6e6ff;padding:2px 0;text-align:right;vertical-align:bottom">115,644 </td><td style="background-color:#e6e6ff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#e6e6ff;padding:0 1pt"></td><td style="background-color:#e6e6ff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#e6e6ff;padding:2px 0;text-align:right;vertical-align:bottom">110,657 </td><td style="background-color:#e6e6ff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom">Excise taxes on repurchases</td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,358 </td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">795 </td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">119 </td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#e6e6ff;padding:2px 1pt;text-align:left;vertical-align:bottom">Repurchases of common stock</td><td style="background-color:#e6e6ff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#e6e6ff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">165,502 </td><td style="background-color:#e6e6ff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#e6e6ff;padding:0 1pt"></td><td style="background-color:#e6e6ff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"></td></tr></table>		

[illegible]

Foreign			Currency			Translation		
Intra-Entity Transactions That Are of a Long-Term Investment Nature								
Derivative			Financial			Instruments		
Accumulated			Other			Comprehensive		
Income (Loss)								
(in thousands)								
Balances as of April 30, 2022								
\$								
(5,041)								
\$								
—								
\$								
(1,002)								
\$								
(6,043)								

Other comprehensive loss before reclassification			
(30,088)			
—			
(776)			
(30,864)			
Reclassification to earnings from accumulated other comprehensive income (loss)			
—			
1,778			
1,778			
Balances as of April 30, 2023			
(35,129)			

[illegible]

	(2,884)	Balances as of April 30, 2024	(35,071)	(4,929)	8,481	(31,519)	Other comprehensive loss before reclassification	(355)	(1,958)	(5,953)

	(8,266)	
Reclassification to earnings from accumulated other comprehensive income (loss)		
—		
(2,148)		
(2,148)		
Balances as of April 30, 2025		
\$		
(35,426)		
\$		
(6,887)		
\$		

380

(41,933)	(41,933)	(41,933)

50410000-1002000-6043000-300880000-776000-3086400000-1778000-1778000-3512900000-3512900058000-49290001136500064940000-28840002884000-35071000-49290008481000-31519000-355000-1958000-5953000-82660000021480002148000-35426000-6887000380000-41933000-1900000-3700000-300000700000900000600000-700000-1600000

Equity-Based Compensation

General

The Company has granted options and restricted stock units to employees and non-employee directors to purchase the Company's common stock under various stock incentive plans. The plans are administered by a committee of the Board of Directors, which determines the terms of the awards granted. The committee may grant various forms of equity-based incentive compensation, including stock options, stock appreciation rights, restricted stock, restricted stock units and performance awards, among others. Stock options are granted with an exercise price equal to the closing market value of GMS common stock on the date of grant, have a term of ten years, and vest over terms of three to four years from the date of grant. Restricted stock units are granted with various vesting terms that range from one to three years from the date of grant. The Company's current stock incentive plan provides for the issuance of a maximum of 2.4 million shares, of which 1.2 million shares were still available for grant as of April 30, 2025. The Company intends to use authorized and unissued shares to satisfy share award exercises.

Share-based compensation expense related to stock options and restricted stock units was \$14.1 million, \$14.4 million and \$12.2 million during the years ended April 30, 2025, 2024 and 2023, respectively, and is included in selling, general and administrative expenses in the Consolidated Statements of Operations and Comprehensive Income.

Stock Option Awards

The following table presents stock option activity as of and for the year ended April 30, 2025:

Option Activity	2025	2024	2023
Options granted	1,200,000	1,200,000	1,200,000
Options exercised	(500,000)	(500,000)	(500,000)
Options expired	(100,000)	(100,000)	(100,000)
Options cancelled	(100,000)	(100,000)	(100,000)
Options outstanding at year end	500,000	500,000	500,000

[illegible]

[illegible]

[illegible]

[illegible]

Volatility				
37.53				
%				
38.70				
%				
45.80				
%				
Expected life (years)				
6.0				
6.0				
6.0				
Risk-free interest rate				
3.95				
%				
4.30				
%				

weight:400;line-height:100%">2.67 </td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom">%</td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom">Dividend yield</td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom">%</td><td colspan="3" style="padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom">%</td><td colspan="3" style="padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom">%</td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">Grant date fair value</td><td style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;padding:2px 0;text-align:right;vertical-align:bottom">39.86 </td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;padding:2px 0;text-align:right;vertical-align:bottom">33.33 </td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;padding:2px 0;text-align:right;vertical-align:bottom">25.26 </td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> The expected volatility was based on historical and implied volatility. The expected life of stock options was based on a simplified method using the midpoint between the vesting

			92.50	
Vested			(174)	
			58.34	
Forfeited			(12)	
			75.61	
Outstanding as of April 30, 2025			248	
\$			77.09	

The total fair value of awards vested during the years ended April 30, 2025, 2024 and 2023 was \$16.0 million, \$13.0 million and \$9.0 million, respectively. As of April 30, 2025, there was \$8.1 million of total unrecognized compensation cost related to nonvested restricted stock units. That cost is expected to be recognized over a weighted-average period of 1.2 years.

colspan="3" style="background-color:#cfe2f3;padding:2px 1pt;text-align:right;vertical-align:bottom">79</td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom">Average purchase price</td><td style="padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="padding:2px 0;text-align:right;vertical-align:bottom">71.33</td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td style="padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="padding:2px 0;text-align:right;vertical-align:bottom">51.74</td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td style="padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="padding:2px 0;text-align:right;vertical-align:bottom">40.47</td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div>P10YP4YP3Y24000001200000141000001440000012200000<div style="margin-top:12pt;text-indent:36pt">The following table presents stock option activity as of and for the year ended April 30, 2025:</div><div><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:45.829%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:1.0%"></td><td style="width:11.624%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Number of
Options</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">Weighted
Average
Exercise
Price</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom"></td></tr></table></div>

Weighted			Average			Remaining			Contractual			Life (years)		
Aggregate			Intrinsic			Value								

[illegible]

670		
\$	38.73	
	5.6	
\$	23,218	
Vested and expected to vest as of April 30, 2025		
	945	
\$	50.25	
	6.5	
\$		
	24,365	

The fair value of stock options granted during the years ended April 30, 2025, 2024 and 2023 was estimated using the Black-Scholes option-pricing model with the following assumptions and resulting weighted average grant date fair value:

[illegible]

6.0			6.0			
Risk-free interest rate			3.95		%	
4.30			%			
2.67			%			
Dividend yield			—		%	
—			%			
—			—			
Grant date fair value			\$			
—			—			

[illegible]

60.74		
Granted	120	
92.50		
Vested	(174)	
(58.34)		
Forfeited	(12)	
75.61		
Outstanding as of April 30, 2025	248	
\$	77.09	

31400060.7412000092.5017400058.341200075.6124800077.0916000000.0130

The following table presents the number of shares of the Company's common stock purchased under the ESPP and average price per share:

	Year Ended April 30,	2025	2024	2023	(shares in thousands)
Number of shares purchased under the ESPP	84	89	79	Average purchase price	\$

[illegible]

[illegible]

36,013					
2,060					
10,259					
Amounts redeemed			(5,060)		
(785)					
(3,935)					
Change in fair value			2,296		
210					
			1,050		
Balance as of April 30, 2025			\$		

[illegible]

24,975	1,327	6,593	20,798	1,485	7,374	12,451
Classified as current as of April 30, 2025			\$	\$	\$	\$
Classified as long-term as of April 30, 2025			—			

—

Total expense related to these instruments was \$3.6 million, \$6.9 million and \$8.9 million during the years ended April 30, 2025, 2024 and 2023, respectively, and was included in selling, general and administrative expenses in the Consolidated Statements of Operations and Comprehensive Income. Current and long-term liabilities for stock appreciation rights, deferred compensation and redeemable noncontrolling interests are included in other accrued expenses and liabilities and other liabilities, respectively, in the Consolidated Balance Sheets.

The Company uses a lognormal binomial method to determine the fair value of stock appreciation rights, deferred compensation and redeemable noncontrolling interests at redemption date. Significant inputs used in this method include volatility rates, a discount rate, the expected time to redemption of the liabilities, historical values of the book equity of certain subsidiaries and market information for comparable entities. The use of these inputs to derive the fair value of the liabilities at a point in time can result in volatility in the financial statements.

Stock Appreciation Rights

Certain subsidiaries have granted stock appreciation rights to certain employees under which payments are dependent on the appreciation in the book value per share, adjusted for certain provisions, of the applicable subsidiary. Settlements of the awards can be made in a combination of cash or installment notes, generally paid over five years, upon a triggering event. As of April 30, 2025, all stock appreciation rights were vested. Liabilities related to these agreements are classified as share-based liability awards and are measured at fair value.

Deferred Compensation

Subsidiaries' stockholders have entered into other deferred compensation agreements that granted the stockholders a payment based on a percentage in excess of book value, adjusted for certain provisions, upon an occurrence as defined in the related agreements. These instruments are redeemed in cash or installment notes, generally paid in annual installments over the five years following termination of employment. Liabilities related to these agreements are classified as share-based liability awards and are measured at fair value.

Redeemable Noncontrolling Interests

Noncontrolling interests were issued to certain employees of certain of the Company's subsidiaries. The noncontrolling interest awards are subject to mandatory redemption on termination of employment for any reason. These instruments are redeemed in cash or installment notes, generally paid in annual installments over the five years following termination of employment. Under the terms of the employee agreements, the redemption value is determined based on the book value of the subsidiary, as adjusted for certain items. Liabilities related to these agreements are classified as share-based liability awards and are measured at fair

[illegible]

	\$	12,002	
Amounts redeemed	(1,810)	(586)	(2,931)
Change in fair value	5,391		239
			1,188
Balance as of April 30, 2024	36,013		2,060

			10,259
Amounts redeemed			(5,060)
			(785)
			(3,935)
Change in fair value			2,296
			210
			1,050
Balance as of April 30, 2025			\$33,249
			\$1,485

[illegible]

[illegible]

[illegible]

Contingent consideration (Level 3)	28,059			
\$	—			

Interest rate swaps and collars

The Company had interest rate swap agreements that were effective May 31, 2023 and expired April 30, 2025 with notional amounts totaling \$300.0 million to convert the variable interest rate on a portion of the term loans outstanding to a fixed 1-month SOFR interest rate of 3.899%. The Company also has forward interest rate collars effective April 30, 2025 and expiring April 30, 2029 with notional amounts totaling \$300.0 million. The objective of such hedging instruments is to reduce the variability of interest payment cash flows associated with the variable interest rates under the Term Loan Facility and otherwise hedge exposure to future interest rate fluctuations. The Company believes there have been no material changes in the creditworthiness of the counterparties to these interest rate swaps and believes the risk of nonperformance by each party is minimal. The Company designated the interest rate swaps and collars as cash flow hedges.

As of April 30, 2025, \$0.2 million was classified in prepaid expenses and other current assets and \$0.3 million was classified in other assets in the Consolidated Balance Sheet. The Company recognized gains of \$2.8 million and \$2.9 million in earnings during the years ended April 30, 2025 and April 30, 2024, respectively, related to its interest rate swaps and collars. The Company recognized losses of \$1.8 million in earnings related to prior interest rate swaps during the year ended 2023. These gains and losses are included in interest expense in the Consolidated Statements of Operations and Comprehensive Income and within cash flows from operating activities in the Consolidated Statements of Cash Flows. See Note 11, "Stockholders' Equity," for a reconciliation of the beginning and ending derivative loss in accumulated other comprehensive income. As of April 30, 2025, the Company expects that approximately \$0.2 million of pre-tax earnings will be reclassified from accumulated other comprehensive income (loss) into earnings during the next twelve months.

The fair value of interest rate swaps was determined using Level 2 inputs. The Company obtained the Level 2 inputs from its counterparties. Substantially all of the inputs throughout the full term of the instruments were derived from observable data or are supported by observable levels at which transactions are executed in the marketplace. The fair value of the Company's interest rate swap was determined using widely accepted valuation techniques including a discounted cash flow analysis on the expected cash flows of the derivative. This analysis reflected the contractual terms of the derivatives, including

the period to maturity, and used observable market-based inputs, including interest rate curves and implied volatilities.

Contingent consideration. As discussed in Note 2, "Business Combinations," the Company entered into contingent consideration arrangements in connection with its acquisition of Yvon in which the Company will make additional payments to the sellers ranging from zero dollars to a maximum amount of \$33.5 million (\$46.0 million Canadian dollars) based on the purchase volumes of certain customers. The fair value of contingent consideration is determined using a Monte Carlo simulation which uses Level 3 unobservable inputs. The significant unobservable inputs used to calculate the fair value of the contingent consideration include estimated future cash flows, discount rates, and volatility of forecasted revenue. Actual results may differ from the projected results and could have a significant impact on the estimated fair value of the contingent consideration. Additionally, as the liability is stated at present value, the passage of time alone will increase the estimated fair value of the liability each reporting period. Changes in fair value are recorded in other income in the Consolidated Statements of Operations and Comprehensive Income.

The following table presents the changes in the fair value of the Company's Level 3 liabilities during the year ended April 30, 2025:

Contingent Consideration	(in thousands)	Balance as of April 30, 2024	\$—
			—
		Additions	26,348
		Change in fair value	

1,882		
Translation adjustment		
(171)		
Balance as of April 30, 2025		
\$		
28,059		

The contingent consideration is classified in the Consolidated Balance Sheet based on expected payment dates. As of April 30, 2025, \$5.7 million of the contingent consideration liability was classified within other accrued expenses and current liabilities in the Consolidated Balance Sheet and \$22.4 million was classified within other liabilities.

Assets and Liabilities Measured at Fair Value on a Nonrecurring Basis

Disclosures are required for certain assets and liabilities that are measured at fair value on a nonrecurring basis in periods after initial recognition. Such measurements of fair value relate primarily to assets and liabilities measured at fair value in connection with business combinations and asset impairments. For more information on business combinations, see Note 2, "Business Combinations." For more information on the goodwill impairment, see Note 5, "Goodwill and Intangible Assets." During the year ended April 30, 2025, the Company recorded \$3.4 million for the impairment of operating lease ROU assets in connection with its strategic cost reduction plan, which is included within selling, general and administrative expense in the Consolidated Statements of Operations and Comprehensive Income. There were no other material long-lived asset impairments during the years ended April 30, 2025, 2024 or 2023.

Fair Value of Debt

The estimated fair value of the Company's Senior Notes was determined based on Level 2 input using observable

market prices in less active markets. The carrying amount of the Company's Term Loan Facility and ABL Facility approximates its fair value as the interest rates are variable and reflective of market rates. The following table presents the carrying value and fair value of the Company's Senior Notes:

	Carrying Amount	Fair Value
April 30, 2025		
Carrying Amount		
Fair Value		
April 30, 2024		
Carrying Amount		
Fair Value		
(in thousands)		
Senior Notes	\$	
	350,000	

[illegible]

collars (Level 2)			
\$	527	11,260	
Liabilities:			
Contingent consideration (Level 3)			
\$	28,059		
\$			
The following table presents the changes in the fair value of the Company's Level 3 liabilities during the year ended April 30, 2025:			
Contingent Consideration			

Balance as of April 30, 2024		
\$		—
Additions		
26,348		
Change in fair value		
1,882		
Translation adjustment		
(171)		
Balance as of April 30, 2025		
\$		28,059

026348000-1882000171000280590005700000224000003400000

The following table presents the carrying value and fair value of the Company's Senior Notes:

[illegible]

New Roman', sans-serif; font-size: 10pt; font-weight: 400; line-height: 120%">\$</td><td style="background-color: #cceeef; padding: 2px 0; text-align: right; vertical-align: bottom">350,000 </td><td style="background-color: #cceeef; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom"></td><td colspan="3" style="background-color: #cceeef; padding: 0 1pt"></td><td style="background-color: #cceeef; padding: 2px 0 2px 1pt; text-align: left; vertical-align: bottom">\$</td><td style="background-color: #cceeef; padding: 2px 0; text-align: right; vertical-align: bottom">323,330 </td><td style="background-color: #cceeef; padding: 2px 1pt 2px 0; text-align: right; vertical-align: bottom"></td></tr></table></div>35000000003300120003500000000323330000Commitments and Contingencies<div style="margin-top: 12pt; text-indent: 36pt">The Company is a defendant in various lawsuits and administrative actions associated with personal injuries, claims of former employees, and other events arising in the normal course of business. As discussed in Note 1, "Business, Basis of Presentation and Summary of Significant Accounting Policies" under the heading "Insurance Liabilities," the Company records liabilities for these claims, as well as assets for amounts recoverable from the insurer, for claims covered by insurance.</div>Segments<div style="margin-top: 12pt">General</div><div style="margin-top: 12pt; text-indent: 36pt">The Company has one reportable segment, Geographic Divisions. The Company's Geographic Divisions segment derives revenues from customers by providing wallboard, ceilings, steel framing and complementary construction products through its network of distribution centers. The Company's Geographic Divisions segment is made up of nine geographic operating segments, which are Central, Midwest, New York, Northeast, Southern, Southeast, Southwest, Western and Canada.The Company defines operating segments as components of the organization for which discrete financial information is available and operating results are evaluated on a regular basis by the CODM to assess performance and allocate resources.The Company aggregates itsnine geographic divisions operating segments into one reportable segment based on similarities between the operating segments' economic characteristics, nature of products sold, production process, type of customer and methods of distribution.</div><div style="margin-top: 12pt; text-

2024														
(in thousands)														
Geographic Divisions Segment														
Net sales			\$			5,402,691								
5,374,474														
5,200,268														
Less expenses (income):														
Cost of sales (exclusive of depreciation and amortization)														
3,740,627														

3,665,881					
3,548,689					
Operating expenses					
			1,179,379		
1,118,784					
			1,023,789		
Other income(a)					
			(7,274)		
			(8,731)		
Segment Adjusted EBITDA					
			\$		
			489,959		

#000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">598,540 </td><td style="border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td style="border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">635,415 </td><td style="border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div><div style="margin-top:12pt;padding-left:18pt;text-indent:-18pt">(a)Includes customer finance charges, credit card surcharges and other miscellaneous income items.</div><div style="margin-top:12pt;text-indent:36pt">The following tables present reconciliations of net sales and segment Adjusted EBITDA:</div><div style="margin-top:5pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:59.280%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.622%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="15" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Year Ended April 30,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2025</td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="15" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">(in

thousands)		
Reconciliation of net sales		
Segment net sales		
\$		
5,402,691		
\$		
5,374,474		
\$		
5,200,268		
Other net sales(a)		
111,047		
127,433		
128,984		
Consolidated net sales		
\$		

[illegible]

Other Adjusted EBITDA(a)			10,963	16,914	30,281
Consolidated Adjusted EBITDA			500,922	615,454	665,696
Interest expense			(89,080)	(75,461)	(65,843)

Write-off of debt discount and deferred financing fees			
	—		
(2,075)			
—			
Interest income			
919			
1,754			
1,287			
Depreciation			
(83,007)			
(69,206)			
(61,177)			
Amortization			
(81,141)			

	(64,156)	(65,730)	(65,730)
Impairment of goodwill	(42,454)	—	—
Stock appreciation expense(b)	(2,296)		
	(5,391)		
	(7,703)		
Redeemable noncontrolling interests and deferred compensation(c)	(1,260)		
	(1,427)		

	(1,178)	
Equity-based compensation(d)	(15,646)	
	(15,618)	
	(13,217)	
Severance and other permitted costs(e)	(11,851)	
	(2,628)	
	(2,788)	
Transaction costs (acquisitions and other)(f)	(3,920)	
	(4,856)	

Gain on disposal of assets(g)			5,476	729	1,413
Effects of fair value adjustments to inventory(h)			(485)		
			(1,633)		
Change in fair value of contingent consideration(i)			(1,882)		
			—		
Debt transaction costs(f)					

	(1,320)	
	(173)	
	Income before taxes	
	\$	
	174,295	
	\$	
	374,166	
	\$	
	447,503	

(a)

Represents the Company's non-reportable Ames and Tool Source businesses.

(b)

size:10pt;font-weight:400;line-height:120%;padding-left:6.34pt">Represents changes in the fair value of stock appreciation rights.</div><div style="margin-top:12pt;padding-left:18pt;text-indent:-18pt">(c)Represents changes in the fair values of noncontrolling interests and deferred compensation agreements.</div><div style="margin-top:12pt;padding-left:18pt;text-indent:-18pt">(d)Represents non-cash equity-based compensation expense related to the issuance of share-based awards.</div><div style="margin-top:12pt;padding-left:18pt;text-indent:-18pt">(e)Represents severance expenses and other costs permitted in the calculation of Adjusted EBITDA under the ABL Facility and the Term Loan Facility.</div><div style="margin-top:12pt;padding-left:18pt;text-indent:-18pt">(f)Represents costs related to acquisitions paid to third parties.</div><div style="margin-top:12pt;padding-left:18pt;text-indent:-18pt">(g)Includes gains from the sale of assets and the sale of the Company's Michigan-based installed insulation contracting business, net of losses and impairments.</div><div style="margin-top:12pt;padding-left:18pt;text-indent:-18pt">(h)Represents the non-cash cost of sales impact of acquisition accounting adjustments to increase inventory to its estimated fair value.</div><div style="margin-top:12pt;padding-left:18pt;text-indent:-18pt">(i)Represents the change in fair value of contingent consideration arrangements.</div><div style="margin-top:12pt;padding-left:18pt;text-indent:-18pt">(j)Represents costs paid to third-party advisors related to debt refinancing activities.</div><div style="margin-top:12pt">Revenues by Product</div><div style="margin-top:12pt;text-indent:36pt">The following table presents the Company's net sales to external customers by main product line:</div><div><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-

[illegible]

Complementary products				
1,725,908				
1,650,689				
1,537,617				
Steel framing				
796,155				
892,730				
1,011,309				
Ceilings				
793,312				
695,151				
628,821				
Total net sales				
\$				

[illegible]

(in thousands)														
Tools and fasteners			\$			345,023								
			\$			346,482								
			\$			319,466								
Insulation			362,175											
						320,209								
						293,755								
Joint treatment						289,823								

[illegible]

Complementary products		
\$		
1,725,908		
\$		
1,650,689		
\$		
1,537,617		

Geographic Information

The following table presents the Company's net sales by major geographic area:

Year Ended April 30,

2025			2024			2023								
(in thousands)														
United States			\$			4,736,710			\$			4,815,044		
\$						4,676,558								
Canada			777,028					686,863						

652,694		
Total net sales		
\$		
5,513,738		
\$		
5,501,907		
\$		
5,329,252		

The following table presents the Company's property and equipment by major geographic area:

April 30, 2025								
April 30, 2024								

	(in thousands)	
United States	\$	459,608
Canada		64,400
Total property and equipment, net	\$	524,008
	\$	472,257

#000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> 1991 The following table presents segment results: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:59.280%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.622%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="15" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Year Ended April 30,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2025</td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-bottom:1pt solid #000000;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="15" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">(in thousands)</td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom">Geographic Divisions Segment</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">Net sales</td><td style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;padding:2px 0;text-align:right;vertical-align:bottom">5,402,691 </td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;padding:2px 0;text-align:right;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-

5,374,474		
\$		
5,200,268		
Less expenses (income):		
Cost of sales (exclusive of depreciation and amortization)		
		3,740,627
3,665,881		
3,548,689		
Operating expenses		
		1,179,379
1,118,784		
1,023,789		
Other income(a)		

(7,274)	(8,731)	(7,625)

Segment Adjusted EBITDA	
\$	489,959
\$	598,540
\$	635,415

Includes customer finance charges, credit card surcharges and other miscellaneous income items.

The following tables present reconciliations of net sales and segment Adjusted EBITDA:

(a)	(a)	(a)	(a)

[illegible]

Other net sales(a)			111,047		
127,433			128,984		
Consolidated net sales			\$5,513,738		
\$5,501,907			\$5,329,252		
Reconciliation of Adjusted EBITDA					

Segment Adjusted EBITDA			\$489,959		\$598,540		\$635,415	
Other Adjusted EBITDA(a)			10,963		16,914		30,281	
Consolidated Adjusted EBITDA			500,922		615,454			

Interest expense	(89,080)		(75,461)	
Write-off of debt discount and deferred financing fees	—		(2,075)	
Interest income	919		1,754	

1,287		
Depreciation	(83,007)	(69,206)
(61,177)		
Amortization	(81,141)	
(64,156)		
(65,730)		
Impairment of goodwill	(42,454)	
		—
		—
Stock appreciation expense(b)		

	(2,296)		(5,391)	(7,703)
Redeemable noncontrolling interests and deferred compensation(c)	(1,260)		(1,427)	
Equity-based compensation(d)	(15,646)		(15,618)	
Severance and other permitted costs(e)	(11,851)			

	(2,628)	(2,788)
Transaction costs (acquisitions and other)(f)	(3,920)	
	(4,856)	
	(1,961)	
Gain on disposal of assets(g)	5,476	
	729	
	1,413	
Effects of fair value adjustments to inventory(h)	(485)	
	(1,633)	

(1,123)		
Change in fair value of contingent consideration(i)		
(1,882)		
—		
Debt transaction costs(j)		
—		
(1,320)		
(173)		
Income before taxes		
\$		
174,295		
\$		

	374,166	
	\$	

447,503

(a) Represents the Company's non-reportable Ames and Tool Source businesses.

(b) Represents changes in the fair value of stock appreciation rights.

(c) Represents changes in the fair values of noncontrolling interests and deferred compensation agreements.

(d) Represents non-cash equity-based compensation expense related to the issuance of share-based awards.

(e) Represents severance expenses and other costs permitted in the calculation of Adjusted EBITDA under the ABL Facility and the Term Loan Facility.

(f)

(g) Includes gains from the sale of assets and the sale of the Company's Michigan-based installed insulation contracting business, net of losses and

(h) Represents the non-cash cost of sales impact of acquisition accounting adjustments to increase inventory to its estimated fair value.

(i) Represents the change in fair value of contingent consideration arrangements.

(j) Represents costs paid to third-party advisors related to debt refinancing activities.

The following table presents the Company's net sales to external customers by main product line:

	Year Ended April 30,	2025	2024	2023
Wallboard	(in thousands)			

[illegible]

Ceilings		
793,312		
695,151		
628,821		
Total net sales		
\$		
5,513,738		
\$		
5,501,907		
\$		
5,329,252		
\$		

The following table presents additional detail on the Company's net sales of complementary products:

			</											

Insulation			
362,175			
320,209			
293,755			
Joint treatment			
289,823			
265,086			
240,988			
Lumber			
159,675			
151,457			
147,507			
EIFS/stucco			
209,668			

178,948	145,517	
Other	359,544	
388,507	390,384	
Complementary products	\$	\$
\$	1,725,908	\$
\$	1,650,689	\$

1,537,617

	2025	2024	2023
United States	\$4,736,710	\$4,815,044	\$4,815,044

(in thousands)

The following table presents the Company's net sales by major geographic area:

	2025	2024	2023
United States	\$4,736,710	\$4,815,044	\$4,815,044

			\$
Canada	777,028	686,863	652,694
Total net sales	5,513,738	5,501,907	\$

weight:400;line-height:100%">5,329,252 </td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div>4736710000481504400046765580007770280006868630006526940005513738 style="margin-top:12pt;text-indent:36pt">The following table presents the Company's property and equipment by major geographic area:</div><div><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:72.730%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.621%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">April 30,
2025</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">April 30,
2024</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">(in thousands)</td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">United States</td><td style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;padding:2px 0;text-align:right;vertical-align:bottom">459,608 </td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;padding:2px 0;text-align:right;vertical-align:bottom">425,429 </td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Canada</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">64,400 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-

</td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">Total property and equipment, net</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">524,008</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">472,257</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> 4596080004254290006440000046828000524008000472257000Earnings Per Common Share The following table sets forth the computation of basic and diluted earnings per share of common stock: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:59.280%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.622%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="15" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Year Ended April 30,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2025</td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:8pt;font-weight:700;line-

2023		
(in thousands, except per share data)		
Net income	\$	115,469
	\$	276,079
	\$	332,991
Basic earnings per common share:		
Basic weighted average common shares outstanding		
		38,928
		40,229
		41,904

[illegible]

575					
677					
688					
Diluted weighted average common shares outstanding					
39,503					
40,906					
42,592					
Diluted earnings per common share					
\$					
2.92					
\$					
6.75					

7.82

During the years ended April 30, 2025, 2024 and 2023, approximately 0.2 million, 0.2 million and 0.4 million, respectively, stock options and restricted stock units were excluded from the calculation of diluted earnings per share because their effect would have been anti-dilutive. Anti-dilutive securities could be dilutive in future periods.

The following table sets forth the computation of basic and diluted earnings per share of common stock:

	Weighted Average Shares Outstanding	Options and Restricted Stock Units Excluded	Weighted Average Shares Outstanding, as Adjusted	Basic Earnings Per Share	Diluted Earnings Per Share
Year Ended April 30,					
2025	11,619,000	15,000	11,634,000	\$0.45	\$0.45
2024	11,622,000	15,000	11,637,000	\$0.45	\$0.45
2023	11,622,000	15,000	11,637,000	\$0.45	\$0.45

(in thousands, except per share data)

Net income

115,469	\$	276,079	\$	332,991
Basic earnings per common share:				
Basic weighted average common shares outstanding				
38,928		40,229		41,904
Basic earnings per common share				
\$				2.97

[illegible]

family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">688 </td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom">Diluted weighted average common shares outstanding</td><td colspan="2" style="border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">39,503 </td><td style="border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="2" style="border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">40,906 </td><td style="border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="2" style="border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">42,592 </td><td style="border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="padding:2px 1pt 2px 0;text-align:left;vertical-align:bottom">Diluted earnings per common share</td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:3pt double #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$ </td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:3pt double #000000;padding:2px 0;text-align:right;vertical-align:bottom">2.92 </td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:3pt double #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$ </td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:3pt double #000000;padding:2px 0;text-align:right;vertical-align:bottom">6.75 </td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:3pt double #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$ </td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:3pt double #000000;padding:2px 0;text-align:right;vertical-align:bottom">7.82 </td><td style="background-color:#cceeef;border-bottom:3pt double #000000;border-top:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table><span style="font-family:'Times New Roman',sans-serif;font-size:10pt;font-

weight:400;line-height:120%</div>1154690002760790003329910003892800040229000419040002.976.867.9538!</div>and Qualifying Accounts<div style="margin-top:12pt">Allowances for Accounts Receivable</div><div style="margin-top:5pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:99.853%"><tr><td style="width:1.0%"></td><td style="width:37.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.613%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.532%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.613%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.532%"></td><td style="width:1.0%"></td><td style="width:10.613%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.532%"></td><td style="width:1.0%"></td><td style="width:10.613%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.532%"></td><td style="width:1.0%"></td><td style="width:10.613%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.532%"></td><td style="width:1.0%"></td><td style="width:10.614%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Balance
at Beginning
of Period</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">Provision</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">Charged to
Other
Accounts(a)</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">Deductions</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">Balance
at End of
Period</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="27" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">(in thousands)</td></tr><tr><td colspan="3" style="background-color:#cceeef;padding:2px 1pt;text-align:left;vertical-align:bottom">Fiscal Year Ended April 30, 2025</td><td style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td style="background-color:#cceeef;padding:2px 0;text-align:right;vertical-align:bottom">(16,930)</td><td style="background-color:#cceeef;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeef;padding:0 1pt"></td><td style="background-color:#cceeef;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">\$</td><td>

[illegible]

[illegible]

[illegible]

[illegible]

Provision		
Charged to Other Accounts(a)		
Deductions		
Balance at End of Period		
(in thousands)		
Fiscal Year Ended April 30, 2025		
\$	(16,930)	
\$	(4,120)	
\$	1,132	
\$	6,971	

	(12,947)	Fiscal Year Ended April 30, 2024	(13,636)	(4,959)	(2,382)	4,047	(16,930)	Fiscal Year Ended April 30, 2023	(9,346)	(6,135)	3,816	(1,971)	(13,636)

(a)
Charged to other accounts represents the net (increase) decrease for specifically reserved accounts, as well as the net change in reserves for sales discounts, service charges and sales returns.

Valuation Allowance on Deferred Tax Assets Rollforward

Balance			at Beginning			of Period			Additions			Charged to			Costs and Expenses			Deductions			Balance			at End of			Period		
(in thousands)																													
Fiscal Year Ended April 30, 2025																													
\$																													
(12,541)																													

	\$	(247)		\$	987		\$	(11,801)		Fiscal Year Ended April 30, 2024	(11,708)	(1,008)	175	(12,541)	Fiscal Year Ended April 30, 2023	(11,719)	(443)

1pt"></td><td colspan="2" style="background-color:#e6e6ff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">454 </td><td style="background-color:#e6e6ff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#e6e6ff;padding:0 1pt"></td><td colspan="2" style="background-color:#e6e6ff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(11,708)</td><td style="background-color:#e6e6ff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div>169300004120000-113200069710001294700013636000495900023820004047000169300009346000613. Quarterly Financial Data (Unaudited)<div style="margin-top:12pt;text-indent:36pt">The following table sets forth certain unaudited financial information for each quarter of the years ended April 30, 2025 and 2024. The unaudited quarterly information includes all adjustments (consisting of normal recurring adjustments) that, in the opinion of management, are necessary for the fair presentation of the information presented.</div><div><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:45.829%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.624%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="21" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Year Ended April 30, 2025</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">First
Quarter</td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Second
Quarter</td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Third
Quarter</td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Fourth
Quarter</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="21" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">(in thousands, except per share data)</td></tr><tr><td colspan="3" style="background-color:#e6e6ff;padding:2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times

[illegible]

Net income (loss)(1)	57,248	53,536	(21,409)	26,094
Per share data				
Weighted average shares outstanding(2):				
Basic	39,542	39,126		

[illegible]

	\$	1.37		\$	(0.55)		\$	0.68	
Diluted									
\$	1.42			\$	1.35		\$	(0.55)	

[illegible]

	\$	1,409,600	
	\$	1,420,930	
	\$	1,258,348	
	\$	1,413,029	
Gross profit		450,554	
		458,629	
		414,720	
		451,198	
Net income		86,830	

[illegible]

39,830		
Diluted		
41,477		
41,088		
40,512		
40,539		
Net income per share(2):		
Basic		
\$		
2.13		
\$		
2.00		

[illegible]

#000000;padding:2px 0;text-align:right;vertical-align:bottom">1.39 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div><div>_____</div><div style="margin-top:6pt;padding-left:18pt;text-indent:-18pt">(1)Net loss for the third quarter of 2025 includes a \$42.5 million non-cash impairment charge to goodwill and a \$7.4 million pre-tax gain on the sale of the Company's Michigan-based installed insulation contracting business.</div><div style="margin-top:6pt;padding-left:18pt;text-indent:-18pt">(2)Basic and diluted net income per share are computed independently for each of the quarters presented. Therefore, the sum of the quarterly basic and diluted net income per share amounts may not equal annual basic and diluted net income per share amounts.</div><div style="margin-top:12pt;text-indent:36pt">The following table sets forth certain unaudited financial information for each quarter of the years ended April 30, 2025 and 2024. The unaudited quarterly information includes all adjustments (consisting of normal recurring adjustments) that, in the opinion of management, are necessary for the fair presentation of the information presented.</div><div><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:45.829%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.530%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.624%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="21" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Year Ended April 30, 2025</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">First
Quarter</td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Second
Quarter</td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-bottom:1pt solid #000000;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Third
Quarter</td></tr></table></div>

			Fourth Quarter		
			(in thousands, except per share data)		
			Net sales		
				\$	
					1,448,456
				\$	
					1,470,776
				\$	
					1,260,710
				\$	
					1,333,796
			Gross profit		
					451,563
					461,127

[illegible]

[illegible]

	Basic		\$	1.45		\$	1.37		\$	(0.55)		\$	0.68
Diluted													
			\$	1.42					\$	1.35			

[illegible]

	(in thousands, except per share data)	
Net sales	\$	1,409,600
	\$	1,420,930
	\$	1,258,348
	\$	1,413,029
Gross profit		450,554
		458,629
		414,720

[illegible]

40,466					39,864		39,830	
Diluted								
41,477								
41,088								
40,512								
40,539								
Net income per share(2):								

2.13		
2.00		
1.30		
1.42		
Diluted		
2.09		
1.97		

1.28

1.39

(1) Net loss for the third quarter of 2025 includes a \$42.5 million non-cash impairment charge to goodwill and a \$7.4 million pre-tax gain on the sale of the Company's Michigan-based installed insulation contracting business.

(2) Basic and diluted net income per share are computed independently for each of the quarters presented. Therefore, the sum of the quarterly basic and diluted net income per share amounts may not equal annual basic and diluted net income per share amounts.

14484560001470776000126071000013337960004515630004611270003930902140900026094000395420003912600038708000383170004022600039703000387080.550.681.421.35-0.550.6714096000001420930000125834800014130290004505540004586290004147;

Event

On June 2, 2025, the Company acquired The Lutz Company, a supplier of complementary products, including EIFS and related cladding supplies, operating from a single location in the Minneapolis, Minnesota metro area.

falsefalsefalsefalsefalse

[The content of this block is extremely dense and appears to be a corrupted or heavily obfuscated version of a document. It contains numerous non-standard characters, symbols, and sequences that do not form recognizable words or sentences. The text is largely illegible due to the level of corruption.]

[illegible]

[illegible][illegible][illegible]

[illegible]